

# 2005

# West Virginia

## Personal Income Tax Forms and Instructions Resident & Nonresident/Part-Year Resident



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### ELECTRONIC SERVICES

It's fast, accurate, secure and the preferred method for filing. Taxpayers who file electronically get their refunds faster than those who file paper returns. Visit [www.tax.state.wv.us/taxdiv](http://www.tax.state.wv.us/taxdiv) for additional information on electronic services.

- **Free Filing** - West Virginia, in partnership with an alliance of tax software companies, offers free electronic filing. This program is accessible through the West Virginia State Tax Department's website using the **Free Income Tax Online Filing** link.
- **On-line Filing** - Taxpayers using this method can file from their home computer. Both state and federal returns must be transmitted at the same time. Free services may be available for those who qualify.

### PAYMENT OPTIONS

Returns filed with a balance of tax due may use any of the following payment options.

- **Payment voucher**

IT-140R - Use this voucher to make a payment if filing a paper return (see page 2).

IT-140V - Use this voucher to make a payment if filing electronically. **Do not** enclose a copy of the return when using this payment option.

- **Electronic Funds Transfer** - Allows the tax payment to be deducted automatically from a checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment until the tax due date, April 15.
- **Payment by credit card** - Payments can be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®.

Credit card payments may be made by telephone. Call 1-800-2PAYTAX<sup>SM</sup> or over the Internet by visiting [www.officialpayments.com](http://www.officialpayments.com) and clicking on the "Payment Center" link. Enter Jurisdiction Code 5700 when prompted. The internet option is available to everyone.

Both options will be processed by Official Payments Corporation, a private credit card payment service provider. A convenience fee of 2.5% will be charged to your credit/debit card. The State will not receive this fee. You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction, you will be given a confirmation number, which you should keep for your records.

### NEW FOR 2005

Increasing modification for Schedule M. The American Jobs Creation Act (**Section 199 Internal Revenue Code**), see page 4.

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**West Virginia State Tax Department  
P. O. Box 1071  
Charleston, West Virginia 25324-1071**

<p><b>PRST STD U.S. POSTAGE PAID State of WV</b></p>
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<p><b>A</b></p> <p>Amended Return ..... 5</p> <p>American Jobs Creation Act ..... 4, 7 &amp; 30</p> <p>Armed Forces ..... 4</p> <p><b>C</b></p> <p>Contributions:</p> <p>    Children's Trust Fund ..... 7 &amp; 29</p> <p>Credits Against Tax:</p> <p>    Estimated Tax ..... 4</p> <p>    Nonfamily Adoption ..... 6</p> <p>    Other States ..... 6</p> <p>    Previous Year Overpayment ..... 6</p> <p>    Withholding ..... 6</p> <p><b>D</b></p> <p>Decedent's Return ..... 3</p> <p>Disability Deduction ..... 4 &amp; 7</p> <p>Direct Deposit ..... 6 &amp; 10</p> <p><b>E</b></p> <p>Electronic Filing ..... 1</p> <p>Estimated Tax:</p> <p>    Credit for Payments ..... 4 &amp; 6</p> <p>    Penalties ..... 26</p> <p>Exemptions:</p> <p>    Allowable Deduction for Each ..... 3</p> <p>    Separate Returns Filed by:</p> <p>        Married Taxpayers ..... 3 &amp; 31</p> <p>        Surviving Spouse ..... 3</p> <p>Extension of Time ..... 4</p> <p><b>F</b></p> <p>Federal Return Not Required ..... 3</p> <p>Filing Requirements:</p> <p>    Children Under Age 14 ..... 3</p> <p>    Filing Status ..... 3</p> <p>Forms ..... 11-25</p>	<p><b>G</b></p> <p>General Information ..... 3-5</p> <p><b>I</b></p> <p>Injured Spouse ..... 3</p> <p>Interest-Late Payment of Tax Due ..... 4</p> <p>Instructions for Filing:</p> <p>    Annualized Income Worksheet ..... 25</p> <p>    Form IT-140 ..... 5</p> <p>    Form IT-140NR/PY ..... 9</p> <p>    Form IT-140NRS ..... 16</p> <p>    Form IT-210 ..... 26</p> <p>    Schedule A ..... 28</p> <p>    Schedule E ..... 32</p> <p>    Schedule G ..... 31</p> <p>    Schedule H ..... 22</p> <p>    Schedule L ..... 21</p> <p>    Schedule M (IT-140) ..... 7</p> <p>    Schedule M (IT-140NR/PY) ..... 30</p> <p>    Schedule PBGC ..... 20</p> <p>    Schedule T ..... 31</p> <p>IRS Information Exchange ..... 5</p> <p><b>L</b></p> <p>Low-Income Earned Income Exclusion ..... 3</p> <p><b>M</b></p> <p>Married Filing Joint or Separate Returns:</p> <p>    Exemptions ..... 3</p> <p>    Filing Status ..... 3</p> <p>    Minimum Tax ..... 31</p> <p><b>N</b></p> <p>Nonresident/Part-Year Resident Defined ..... 3 &amp; 9</p>	<p><b>O</b></p> <p>Overpayment:</p> <p>    Claim for Refund ..... 5</p> <p>    Credit to Estimated Tax ..... 6</p> <p>    Refund of Two Dollars ..... 5</p> <p><b>P</b></p> <p>Part-Year Resident ..... 3 &amp; 9</p> <p>Payment Voucher, WV/140R ..... 2</p> <p>Penalties ..... 4</p> <p>Prepaid Tuition/Savings Plan Trust Funds ..... 4 &amp; 29</p> <p><b>R</b></p> <p>Railroad Retirement Income ..... 4</p> <p>Refund:</p> <p>    Automated Inquiry ..... 36</p> <p>    Capture for Prior Year Tax Liability ..... 5</p> <p>Resident Defined ..... 3</p> <p>Retirement Income ..... 4</p> <p><b>S</b></p> <p>Senior Citizen Tax Credit ..... 4 &amp; 9</p> <p>Signature ..... 6</p> <p>Surviving Spouse ..... 3</p> <p><b>T</b></p> <p>Tax Computation:</p> <p>    Tax Rate Schedules ..... 35</p> <p>    Tax Tables ..... 33-35</p> <p>    Telephone Numbers ..... 36</p> <p><b>W</b></p> <p>Withholding Statements: Failure to Receive ..... 4</p>
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INSTRUCTIONS FOR PAYMENT VOUCHER

If you received an income tax booklet with a preprinted label, make any corrections to the label and place the label in the name and address portion of this voucher.

If you received a booklet without a preprinted label, enter the name(s) and address as shown on the return in the name and address portion of the voucher.

Enter your social security number(s).  
Enter the first four letters of your last name in the name control boxes.  
Enter the payment amount.



**WV-140R**

**STATE OF WEST VIRGINIA  
2005 INDIVIDUAL INCOME TAX  
PAYMENT VOUCHER**

**PV  
2005**

<b>Please print or type</b>	Your Social Security Number	Name Control	AMOUNT OF PAYMENT	
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	\$ <input style="width: 80%;" type="text"/>	
	Spouse's Social Security Number		<p><b>Do not send cash.</b> Make your check or money order payable to the West Virginia State Tax Department; write your social security number and "2005 Form WV-140R" on your check or money order. <b>Mail your payment to:</b></p> <p style="text-align: center;"><b>West Virginia State Tax Department P. O. Box 3694 Charleston, West Virginia 25336-3694</b></p>	
	Your First Name	Spouse's First Name		Last Name
	Mailing Address			
City	State	Zip Code		

WEST VIRGINIA

**NOTE:** Full payment of taxes due must be submitted by April 15th to avoid interest and penalties.

**DO NOT USE SPACE BELOW**

## Who is a Resident

A resident is an individual who:

- spends more than 30 days in West Virginia with the intent of West Virginia becoming his/her permanent residence; or
- maintains a physical presence in West Virginia for more than 183 days of the taxable year, even though he/she may also be considered a resident of another state.

A resident must file **Form (IT-140)**.

## Who is a Nonresident/Part-Year Resident

A nonresident is an individual who is:

- a resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia; or
- a resident of West Virginia who spends not more than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia.

A part-year resident is an individual who changes his residence either:

- from West Virginia to another state, or
- from another state to West Virginia during the taxable year.

A nonresident/part-year resident must file **Form (IT-140NR/PY)**.

## Special Nonresident

Residents of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia whose only source of West Virginia income is from wages and salaries may file **Special Nonresident Form (IT-140NRS)**.

## Federal Return not Required

You are required to file a West Virginia return even though you are not required to file a federal return if:

- your West Virginia adjusted gross income is greater than your allowable deduction for personal exemptions (\$2,000 per exemption) or
- \$500 if you claim zero exemptions.

Your income and number of exemptions are to be determined as if you had been required to file a federal return.

## Filing Requirements for Children Under Age 14 Who Have Unearned (Investment) Income

Any child under the age of 14, who has investment income, and whose parents qualify and elect to report that income on their return, is not required to file a return with the State of West Virginia. This election is made in accordance with federal guidelines.

Any child under the age of 14 whose income is not reported on his/her parent's return must file his/her own West Virginia return and report all of his/her income. If the child is claimed as an exemption on their parent's return, he/she must claim zero exemptions on the state return and claim a \$500 personal exemption allowance.

## Filing Status

Your filing status determines the tax rate. There are three (3) filing status categories for state income tax purposes:

- (1) Single, head of household or widow(er) with dependent child.
- (2) Married filing jointly. You must have filed a joint federal return to be eligible to file a joint state return. If you filed a joint federal return, you may elect to file your state return as either "Married filing jointly" using the state's tax rate Schedule I or as "Married filing separately" (see item 3).
- (3) Married filing separately. If you are married but filed separate federal returns, you **MUST** file separate state returns. If you filed a joint federal return, you may elect to file joint or separate state returns. If you file separate returns you must use the "Married filing separately" tax rate Schedule II to determine your state tax. Any taxpayer who is married but filing separate returns and claims more than one personal exemption must complete Schedule G (page 22) to document his or her personal exemptions.

## Exemptions

The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. Your West Virginia personal exemptions are the same as your federal exemptions. If you claim zero on your federal return (because you are claimed as a dependent on another person's return) you must claim zero on your West Virginia return.

## Low-Income Earned Income Exclusion

You may be eligible to claim the low-income earned income exclusion if you received earned income (see definition) during the taxable year and:

- (1) Your filing status is single, married filing jointly, head of household or widow(er) with a dependent child and your federal adjusted gross income is \$10,000 or less; or
- (2) Your filing status is married filing separately and your federal adjusted gross income is \$5,000 or less.

This exclusion may be taken even if you are claimed as a dependent on someone else's return.

**EARNED INCOME includes** wages, salaries, tips, and other employee compensation. Earned Income also includes any net taxable earnings from self-employment reported on the federal Schedule C.

**EARNED INCOME does not include** interest, dividends, retirement income in the form of pensions or annuities, and any other income that is not employee compensation. Earned income does not include income received for services provided by an individual while he or she is an inmate at a penal institution.

## Deceased Taxpayer's Return

A return must be filed for a taxpayer who died during the taxable year. The word "**DECEASED**" and the date of death should appear after his or her first name. If a joint federal return was filed for the deceased and the surviving spouse, the West Virginia return may be filed jointly for them. If a refund is expected, a completed Schedule F must be attached to the return so that the refund can be issued to the surviving spouse or to the decedent's estate.

## Surviving Spouse

Regardless of age, a surviving spouse of a decedent may be eligible for a modification reducing his/her income up to \$8,000 provided he or she did not remarry before the end of the taxable year. The modification is claimed on Schedule M. The decedent must have attained the age of 65 prior to his/her death or regardless of age, must have been certified as permanently and totally disabled. See specific definitions and line-by-line instructions to determine if you qualify for this modification.

A surviving spouse that has not remarried at any time before the end of the taxable year for which the return is being filed, may claim an additional exemption for the two (2) taxable years following the year of the death of his/her spouse.

## Injured Spouse

You may be considered an injured spouse if you file a joint return and all or part of your refund was, or is expected to be, applied against your spouse's past due child support payments or a prior year tax liability. You must file an injured spouse allocation form (Form WV-8379) to claim your part of the refund if **all** three of the following apply:

- (1) If you are not required to pay the past due amount.
- (2) You received and reported income (such as wages, taxable interest, etc.) on a joint return.
- (3) You made and reported payments such as West Virginia tax withheld from your wages or estimated tax payments.

If all of the above apply and you want your share of the refund shown on the joint return refunded, you must:

- (1) **Check** the injured spouse box on the front of the return.
- (2) **Complete** the West Virginia Injured Spouse Allocation Form, WV-8379.
- (3) **Attach** the completed form to the back of the West Virginia personal income tax form you are filing.

**DO NOT** mark the injured spouse box unless you qualify as an injured spouse and have attached the completed form to your return. This will cause a delay in the processing of your refund.

## The American Jobs Creation Act

This Act, in part, is a federal tax benefit that allows a deduction for certain domestic production activities. The deduction is attributable to the qualifying production activities of a partnership or S corporation. West Virginia law does not allow this deduction, any amount deducted under **Section 199 Internal Revenue Code**, is to be reported as an increasing modification on Schedule M.

### Persons Permanently and Totally Disabled or 65 Years of Age and Older

An individual, regardless of age, who was certified as being permanently and totally disabled during the taxable year, or an individual who attained the age of 65 before the end of the taxable year may be eligible for certain modifications that will reduce their federal adjusted gross income for West Virginia income tax purposes up to \$8,000. See instructions for Schedule M.

### Senior Citizens Tax Credit

Low-income taxpayers who are eligible for the homestead property tax exemption may be eligible for the Senior Citizens Tax Credit.

Credit eligibility is restricted to taxpayers who participate in the Homestead Exemption program, who incur and pay property taxes, and whose federal adjusted gross income is less than 150% of federal poverty guidelines.

This maximum federal adjusted gross income level is \$14,355 for a single person household plus an additional \$4,890 for each additional person in your household (e.g., \$19,245 for a two-person household).

### West Virginia Police, Deputy Sheriff's or Firemen's Pension

The State of West Virginia does not impose an income tax on the retirement income received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system, including any survivorship annuities. A full deduction is allowed by completing Schedule M.

### United States Railroad Retirement Income

The State of West Virginia does not tax this income. All types of United States Railroad Retirement Board benefits, including unemployment compensation, disability and sick pay included on the federal return should be entered on Schedule M.

### West Virginia Teachers Retirement, West Virginia Public Employees Retirement, Military Retirement and Federal Retirement

The modification for pensions and annuities received from the West Virginia Public Employees Retirement System, the West Virginia Teachers Retirement System, Military Retirement and Federal Retirement is limited to a maximum of \$2,000 and should be reported on Schedule M.

## Military Retirement

There is an additional modification for the first \$20,000 of military retirement income; to the extent it is included in federal adjusted gross income.

### West Virginia College Savings Plan and Prepaid Tuition Trust Funds

Taxpayers making payments or contributions to programs of the West Virginia Prepaid Tuition Trust and/or West Virginia Savings Plan Trust, operated under the trade names of SMART529™ or West Virginia Prepaid College Plan, may be eligible for a modification reducing the federal adjusted gross income. This deduction can only be claimed in the amount and in the year that the contribution is made. The reducing modification may be carried forward for a period not to exceed five taxable years beginning in the tax year in which the payment was made. For more information regarding participation in this program, contact the SMART529™ Service Center at 1-866-574-3542.

### Members of the Armed Forces

If your legal residence was in West Virginia at the time you entered military service, assignment to duty outside the state does not change your West Virginia residency status. You must file your return and pay the tax due in the same manner as any other resident individual unless you did not maintain a physical presence in West Virginia for more than 30 days during the taxable year.

**If, during 2005, you did NOT meet this condition**, you are considered to be a West Virginia resident for income tax purposes, and must file a resident return.

**If, during 2005, you did meet this condition** and had income from a West Virginia source, you may be required to file an income tax return with West Virginia as any other nonresident individual, depending upon the type of income received.

A member of the Armed Forces who is domiciled outside West Virginia is considered to be a nonresident of West Virginia for income tax purposes; therefore, his/her military compensation is not taxable to West Virginia even though he/she is stationed in West Virginia and maintains a permanent place of abode therein.

Withholding of West Virginia income tax may not apply to payments made by the United States for service in the Armed Forces. To keep your tax payments current, you may find it necessary to make quarterly estimated tax payments using Form IT-140ES.

### Failure to Receive a Withholding Tax Statement (W-2)

If you fail to receive a withholding tax statement (Form W-2, W-2G, or 1099) from an employer by February 15th, you may file your income tax return using a substitute form. All efforts to obtain a W-2 statement from the payer must be exhausted before a substitute

form will be accepted. West Virginia Substitute W-2 (Form WV/IT-102-1) must be completed in its entirety and attached to your income tax return in the same manner as Form W-2. This information may be obtained from your pay stub(s). The federal Form 4852 (Substitute for Form W-2) does not provide all the information necessary to process your state return. It WILL NOT be accepted in lieu of Form WV/IT-102-1.

### Credit for Estimated Tax

You must make quarterly estimated tax payments if your estimated tax liability (your estimated tax reduced by any state tax withheld from your income) is at least \$600, unless that liability is less than ten percent (10%) of your estimated tax. The total estimated tax credit to be claimed is the sum of the payments made with the quarterly installments for taxable year 2005, any overpayments applied from your 2004 personal income tax return, and any payments made with your **West Virginia Application for Extension of Time to File (Schedule L)**.

### Extension of Time

If you obtain an extension of time to file your federal income tax return, you are automatically allowed the same extension of time to file your West Virginia income tax return. You must enter on your return the date to which the extension was granted. If a federal extension was granted electronically, write "Federal Extension granted" and the confirmation number at the top of the form. Enter the extended due date in the appropriate box. A copy of federal Schedule 4868 must be attached to your return. If you need an extension of time for West Virginia purposes but not for federal purposes, or if you expect to owe an additional tax due to West Virginia, you must submit a completed Schedule L (**Application for Extension of Time to File**) and pay any tax expected to be due. Refer to Schedule L (page 21) for additional instructions.

### Penalty for Underpayment of Estimated Tax

If your return shows a balance due greater than \$600, you may be subject to a penalty for not prepaying enough personal income tax through withholding and quarterly estimated tax payments. Use Form IT-210 to calculate your penalty. If you do not complete Form IT-210, the West Virginia State Tax Department will calculate the penalty for you. You will receive a Notice of Adjustment for the amount of penalty due.

To avoid future penalties, you may want to increase your withholding or begin making quarterly estimated payments for 2006.

### Penalties and Interest

Interest must be added to any tax due that is not paid by the due date of the return even if an extension of time for filing has been granted. The rate of interest will be determined every six months under regulations promulgated by the State Tax Commissioner, the annual rate of interest cannot be less than eight percent (8%).

**The applicable interest rate for taxable year 2005 for tax underpayments is nine and one-half percent (9.5%).**

Penalties (i.e. Additions to Tax) for late filing can be avoided by sending in your return by the due date. The law provides a penalty of five percent (5%) of the tax due for each month, or part of a month, the return is late up to a maximum of twenty-five percent (25%) unless you can show reasonable cause for delay.

The law provides an additional penalty for not paying tax when due. This penalty is one-half of one percent (1/2 of 1%) of the unpaid amount for each month or part of a month the tax remains unpaid, up to a maximum of twenty-five percent (25%).

The West Virginia Tax Crimes and Penalties Act makes penalties more severe for failing to file a return or pay any tax when due, or for making a false return or certification. The mere fact that the figures you report on your state return are taken from your federal return will not relieve you from the imposition of penalties because of negligence or for filing a false or fraudulent return. The statute of limitations for prosecuting these offenses has been extended to three years after the offense was committed.

**Refund of Overpayment**

A return must be filed to obtain a refund of any overpayment. In order to receive a refund of an

overpayment of \$2 or less, you must attach a signed statement to your return requesting that the refund be sent to you.

**Payment of Tax Due**

The balance of tax due must be paid in full on or before April 17, 2006. Make your check or money order payable to the **West Virginia State Tax Department**. If your check is returned for "insufficient funds" or "uncollected funds" the Department reserves the right to collect such funds electronically.

**Prior Year Tax Liabilities**

Taxpayers who have delinquent tax liabilities, State or Federal, may not receive the full amount of their tax refund. If you have an outstanding state or federal tax lien, your refund will be reduced and applied to your past due liability. If a portion of your refund is captured, you will receive a notice and a check for the balance of the refund. Any final unpaid West Virginia Personal Income Tax liabilities may be referred to the United States Treasury Department in order to capture that amount from your Federal Income Tax Refund.

**Amended Return Required**

You must file a West Virginia Amended Return, Form IT-140X if any of the following conditions occur:

- (1) To correct a previously filed West Virginia return; or
- (2) You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- (3) The Internal Revenue Service makes any change to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.).

If a change is made to your federal return an amended return must be filed within ninety (90) days. Indicate on the return which tax year you are amending. A copy of your amended federal income tax return must be attached to the amended return.

If the amended return is filed after the due date, interest and penalty for late payment will be charged on any additional tax due. An additional penalty will be assessed if you fail to report any change to your federal return within the prescribed time.

**IRS Information Exchange**

The West Virginia State Tax Department and the Internal Revenue Service consistently share tax information including results of any audits. Differences, other than those allowed under state law, will be identified and may result in the assessment of a negligence penalty. Taxpayers so identified will be subject to further investigation and future audits.

**LINE-BY-LINE INSTRUCTIONS - RESIDENT FORM IT-140**

**The beginning point for your West Virginia return is the federal adjusted gross income, unless you are married filing separate returns.** Married taxpayers filing separate returns should see page 31 for additional instructions.

**SECTION A — Name(s) and Address.** If you received a booklet with a label, and the information is not correct, make the necessary corrections on the label. Complete the return first. If a **refund** is due, place the label in this section.

If your completed return reflects a **balance due** the State, do not use the label on the tax return. Instead, place the label in the name and address section of the payment voucher, **WV/140R**, located on page 2 and follow the instructions for completing the payment voucher.

**Social Security Number(s).** Enter the social security number as it appears on your social security card.

**Injured Spouse.** If filing an injured spouse claim (Form WV-8379), check the injured spouse box **and** see page 3 for additional instructions.

**Year of Birth.** Enter the year in which you and your spouse, if joint return, were born. If 65 or older during 2005 see page 7, instructions for Schedule M, line 39.

**Telephone Number.** An internal auditor will be able to speak with you if there is a problem with your return.

**SECTION B — Filing Status.** CHECK ONLY ONE, according to the type of return you are filing. If you are married but filing separate returns enter your spouse's name in the space provided in Section B and his/her social security number in Section A. See page 3, for more information on married taxpayers filing separate returns.

**SECTION C — Exemptions.**

**(Box 1)** If your filing status is the same on your state return as on your federal return, enter the total number of exemptions claimed on the federal return. If you claimed zero exemptions on your federal return, you must claim zero on your state return. If you are married filing a joint federal return but separate state returns, enter the total number of exemptions you would have been entitled to claim if you had filed separate federal returns.

**(Box 2)** If you are eligible to claim an additional exemption as a surviving spouse, list year of spouse's death and enter "1" in Box 2. See instructions on page 3.

**(Box 3)** If you claimed an exemption in Box 2, add Boxes 1 and 2 and enter the result in Box 3. Otherwise, enter in Box 3 the number of federal exemptions claimed in Box 1.

**COMPLETE LINES 1 THROUGH 22 of Form IT-140 according to the following line-by-line instructions.**

**Line 1. FEDERAL ADJUSTED GROSS INCOME.** Enter your federal adjusted gross income as shown on federal Form 1040, 1040A, or 1040EZ, depending upon which federal form you file.

**Line 2. ADDITIONS TO INCOME** (see page 7). Enter the total additions to income shown on line 29 of Schedule M. If the addition can be clearly described in the space provided, do **NOT** file Schedule M.

**Line 3. SUBTRACTIONS FROM INCOME.** Enter the total subtractions from income shown on line 42 of Schedule M. If your subtraction is for an item other than lines 39 or 40 of Schedule M and can be clearly described in the space provided, do **NOT** file Schedule M.

**Line 4. WEST VIRGINIA ADJUSTED GROSS INCOME.** Enter the result of line 1 plus line 2 minus line 3.

**Line 5. LOW-INCOME EARNED INCOME EXCLUSION.** To determine if you qualify for this exclusion, refer to page 3.

**Line 6. EXEMPTIONS.** Enter the number of exemptions claimed in Box 3 of Section C and multiply that number by \$2,000. If you claimed zero exemptions, enter \$500 on this line. Married taxpayers filing separate returns see page 31 for additional instructions.

**Line 7. WEST VIRGINIA TAXABLE INCOME.** Subtract lines 5 and 6 from line 4 and enter the result on this line. If less than zero, enter zero.

**Line 8. WEST VIRGINIA INCOME TAX.** If you have marked filing status "1" or "2" in Section B **AND** your taxable income is less than \$100,000, apply the Tax Tables beginning on page 33 to the amount of taxable income shown on line 7 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I, (page 35) to compute your tax.

If you have marked filing status "3" (**MARRIED FILING SEPARATELY**) in Section B, use Rate Schedule II, (page 35) to compute your tax.

If you are subject to the Federal Alternative Minimum Tax, use Schedule T to compute the total West Virginia income tax.

Use Schedule T to compute the tax if you made a withdrawal from a medical savings account which was NOT used for payment of qualifying medical expenses.

**CHECK THE APPROPRIATE BOX TO INDICATE IF YOU CALCULATED YOUR TAX FROM THE TAX TABLE, THE RATE SCHEDULE, OR SCHEDULE T.**

**Line 9. WEST VIRGINIA INCOME TAX WITHHELD.** Enter the amount of West Virginia tax withheld from your wages, pensions, etc. If you are filing a joint return, be sure to include the withholding on your spouse's income. A legible withholding tax statement (Form W-2 or Form 1099) received from each payer must be enclosed and must agree with the total amount reported on this line. Failure to verify withholding will result in the disallowance of credit claimed.

**Line 10. ESTIMATED TAX PAYMENTS.** Enter the total amount of estimated tax payments paid by you (and spouse, if joint return) for taxable year 2005. Be sure to claim any 2004 overpayment that you had applied to your 2005 estimated tax, and any payment made with your West Virginia Application for Extension of Time to File (Schedule L).

**Line 11. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID.** If the amount of your federal adjusted gross income, as reported on Line 1, is equal to or less than 150% of the federal poverty guideline, enter the amount of allowable credit from form **WV/SCTC-1**. This form must be enclosed with the return to support the credit.

**Line 12. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDIT.** If you are claiming one or more of the credits, enter the total amount of credits on this line. You must complete and attach the appropriate West Virginia schedule(s) to support the credit(s) claimed. (See TSD-110).

**Line 13. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S).** Enter the total amount shown on line 53 of Schedule E. Schedule E must be completed in accordance with the instructions (page 32). A completed Schedule E and a copy of the income tax return filed with the state for which you are claiming credit **MUST** be attached to this return. Failure to provide these documents will result in any claimed credit being disallowed.

**Line 14. SUM OF PAYMENTS AND CREDITS.** Add lines 9 through 13 and enter the result on this line.

**Line 15. BALANCE OF TAX DUE.** If line 14 is less than line 8, subtract line 14 from line 8 and enter the result on this line as your balance of tax due.

**Line 16. PENALTY DUE.** If line 15 is more than \$600, you may be subject to penalty for underpayment of estimated tax. Complete Form IT-210 to determine the penalty due.

Enter on this line the penalty shown on line 15 or line 28 of your completed IT-210. This form must be attached to your return if you marked any of the boxes in PART 1. **If box D is marked, the Annualized Income Worksheet must be attached.**

If requesting a Waiver of Penalty or attaching an Annualized Worksheet, you must check the box provided on this line.

**Line 17. BALANCE DUE THE STATE.** Add lines 15 and 16 and enter the result on this line. The payment voucher (page 2) and a check or money order made payable to the **West Virginia State Tax Department** should be enclosed with your return. Write your social security number and "2005 Form IT-140" on the check or money order. The Tax Department may convert your **check** into an electronic transaction. Receipt of your check is considered your authorization for the Tax Department to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. Your check information will be captured and reported on your bank statement, including the check number.

**Line 18. OVERPAYMENT.** If the sum of your payments and credits (line 14) is larger than your tax (line 8), enter the difference as the overpayment of your tax.

**IF YOU DO NOT HAVE AN OVERPAYMENT, DO NOT COMPLETE LINES 19 THROUGH 22.**

**Line 19. AMOUNT TO BE CREDITED TO YOUR 2006 ESTIMATED TAX ACCOUNT.** Enter the amount of any overpayment you wish to have credited to your 2006 Estimated Tax account.

**Line 20. WEST VIRGINIA CHILDREN'S TRUST FUND** funds community projects that keep children free from abuse and neglect. Examples include public awareness activities, school-based programs, programs for new parents, and family resource centers.

If you (and your spouse, if a joint return) wish to make a contribution, enter your total contribution on line 20. Your overpayment will be reduced, or your payment increased, by this amount.

If you do not have an overpayment and want to make a contribution, a check or money order for tax due plus the desired contribution (line 20 plus line 17) must be made payable to the West Virginia State Tax Department and enclosed with your return.

To learn more about the WV Children's Trust Fund or to make a direct contribution, visit the website at <http://wvctf.org> or write to **West Virginia Children's Trust Fund, P.O. Box 5424, Charleston, West Virginia 25361** or call (304) 558-4637.

**Line 21. DEDUCTIONS FROM OVERPAYMENT.** Add lines 19 and 20. **This amount will be subtracted from the overpayment to determine your refund.**

**Line 22. REFUND.** Subtract line 21 from line 18 and enter the result as the amount of refund due. To receive a refund of \$2 or less, attach a signed statement to your return requesting that the refund be sent to you.

**DIRECT DEPOSIT.** You may have your refund directly deposited into your bank account, providing the return contains no errors or does not require special processing. **Refunds of \$2,000 or greater cannot be direct deposited.**

**SIGNATURE.** Your return **MUST** be signed. A joint return must be signed by both husband and wife. If you and your spouse (if joint return) **DO NOT** sign the return, it **WILL NOT** be processed. If the return is prepared by an authorized agent of the taxpayer, the agent must also sign on the line provided and enter his/her address and telephone number below the signature.

If you wish for the Department to contact your preparer regarding this return, check the box on the line provided.

## INSTRUCTIONS FOR SCHEDULE M IT-140

Complete Schedule M to report increasing or decreasing modifications to the federal adjusted gross income. This schedule is not required if you report a modification other than those listed on lines 39 or 40, and can be clearly described in the space provided on lines 2 and 3.

**IMPORTANT** - These definitions apply to the modifications on lines 39 and 40:

**PERMANENTLY AND TOTALLY DISABLED.** An individual (regardless of age) is permanently and totally disabled if he/she is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months.

**SURVIVING SPOUSE:** A taxpayer whose spouse died during the year prior to the taxable year for which the annual return is being filed and who has not remarried at any time before the end of the year for which the annual return is being filed.

If you claim a modification on line 39 for being permanently and totally disabled during 2005 OR on line 40 as the surviving spouse of a taxpayer who was permanently and totally disabled prior to

his/her death, you **MUST** attach a 2005 West Virginia Schedule H. **A copy of federal Schedule R or a previously filed West Virginia Schedule H may be substituted for the 2005 Schedule H.**

If you are disabled **AND OVER 65**, you are not required to complete Schedule H. **Enter year of birth on the front of Form IT-140.**

If you claim a modification other than those shown on Schedule M, it must be explained on line 2 or 3 of your return.

**DO NOT DEDUCT LOTTERY WINNINGS ANYWHERE ON SCHEDULE M.**

**Modifications Increasing Federal Adjusted Gross Income (additions to income).**

**Line 23. INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS.** Enter the amount of any interest or dividend income (received by or credited to you during the taxable year) on bonds or securities of any United States authority, commission or instrumentality which the laws of the United States exempt from federal income tax but not from state income tax.

**Line 24. INTEREST OR DIVIDEND INCOME ON STATE AND LOCAL BONDS (OTHER THAN WEST VIRGINIA).** Enter the amount of any interest or dividend income on state and local bonds (other than West Virginia and its political subdivisions) received by or credited to you.

**Line 25. INTEREST ON MONEY BORROWED TO PURCHASE BONDS EARNING EXEMPT WEST VIRGINIA INCOME.** Enter the amount of any interest deducted, as a business expense or otherwise, from your federal adjusted gross income, in connection with money borrowed to purchase or carry bonds or securities, the income from which is exempt from West Virginia income tax.

**Line 26. LUMP SUM PENSION DISTRIBUTIONS.** Enter the amount of any qualifying 402(e) lump sum distributions **not** included in your federal adjusted gross income that was separately reported and taxed on federal Form 4972.

**Line 27. OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX.** West Virginia income tax is based on federal adjusted gross income determined by existing law at the beginning of the taxable year. If Congress changes federal tax law to exclude certain income from 2005 federal adjusted gross income after December 31, 2004, enter the amount of that income on line 27 of Schedule M (for example; income deducted under Section 199 of the Internal Revenue Code). **Attach Schedule K-1(s).**

**Line 28. WITHDRAWALS FROM A MEDICAL SAVINGS ACCOUNT OR PREPAID TUITION / SAVINGS PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES.** Enter the amount of any withdrawal you made from a qualified medical savings account or prepaid tuition contract/plan which was spent for **OTHER** than qualifying expenses.

Any amount entered on this line may also be subject to a twenty percent (20%) surtax (Schedule T, page 22).

**Line 29. TOTAL ADDITIONS.** Add lines 23 through 28. Enter the result here and on line 2 of Form IT-140.

**Modifications Decreasing Federal Adjusted Gross Income (subtractions from income).**

**NOTE: COMPLETE THIS SECTION OF SCHEDULE M LINE-BY-LINE.** If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income-producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership.

**Line 30. INTEREST OR DIVIDENDS ON UNITED STATES OBLIGATIONS.** Enter the total amount of interest or dividend income on obligations of the United States and its possessions, bonds or securities from any United States authority, commission or instrumentality to the extent includable in your federal adjusted gross income but exempt from state income tax under federal law. This will include United States Savings Bonds and federal interest dividends paid to shareholders of a regulated investment company under Section 852 of the IRS Code. Also include on this line interest earned on West Virginia bonds which are subject to federal tax but exempt from state tax under West Virginia law.

**Line 31. ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFF'S OR FIREMEN'S RETIREMENT.** Enter the taxable amount of retirement income reported on your federal return which was received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system, **REGARDLESS OF YOUR AGE.** This is the taxable amount of retirement income received from these sources, including any survivorship annuities, which is included in your federal adjusted gross income.

**Line 32. WEST VIRGINIA TEACHERS RETIREMENT, WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT, MILITARY RETIREMENT AND FEDERAL RETIREMENT.** Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from (A) The West Virginia Teachers Retirement System, (B) The West Virginia Public Employees Retirement System, (C) Military Retirement and (D) Federal Retirement. **Do not enter more than \$2,000.**

**Line 33. MILITARY RETIREMENT MODIFICATION.** There is an additional modification for a maximum of \$20,000. If your pension is equal to or greater than \$22,000, enter \$20,000 here. If the pension is less than \$22,000, enter \$20,000 or the total amount of the pension received less the \$2,000 claimed on line 32. In no case should the combined amount (line 32 and line 33) exceed the total amount of military retirement income.

**Line 34. PENSION BENEFIT GUARANTY MODIFICATION.** If you retired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is cov-

ered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between the amount you would have received had the plan not terminated and the amount actually received from the guarantor.

**Attach** a completed Schedule PBGC (page 20) and a copy of 1099R provided by the guarantor. Failure to do so will delay the processing of your return.

**Line 35. INCOME INCLUDIBLE IN FEDERAL ADJUSTED GROSS INCOME BUT EXEMPT FROM STATE TAX BY FEDERAL LAW.** Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay which is included in your federal adjusted gross income. Enclose form **1099RRB** to support modification. West Virginia does not impose tax on this income.

Social Security benefits taxable on your federal return are also taxable to West Virginia and should **NOT** be included on this line.

**Line 36. REFUNDS OF STATE AND LOCAL INCOME TAXES.** Enter the amount reported on your federal return. Only refunds included in your federal adjusted gross income are subject to this modification.

**Line 37. CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST.** Enter here payments paid to prepaid tuition trust fund/savings plan trust, but only to the extent the amount is not already allowable as a deduction when arriving at your federal adjusted gross income.

**Line 38. OTHER DEDUCTION(S).** Enter here payment(s) for premiums paid for long-term care insurance and contribution(s) made to a West Virginia Medical Savings Account, but only to the extent the amount is not already allowable as a deduction when arriving at your federal adjusted gross income.

**Line 39. SENIOR CITIZEN OR DISABILITY DEDUCTION.** Taxpayers **MUST** be age 65 or older or certified as permanently and totally disabled during 2005 to receive this deduction. If you and/or your spouse meet these requirements, complete this line. If filing a joint return, income must be allocated according to which spouse actually received it. Joint income should be divided between husband and wife in the ratio of their respective percentage of ownership. (See example on page 8).

**Line 39(a).** Enter all income (for each spouse, if joint return) which has not been reported on lines 30 through 38 of Schedule M.

**Line 39(b).** \$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer under state law.

**Line 39(c).** Enter the total shown for each spouse as deductions from lines 30 through 33 of Schedule M. Your maximum deduction on line 39(b) is reduced by this amount.

**Line 39(d).** Subtract line 39(c) from line 39(b) for each spouse. If line 39(c) is larger than line 39(b), enter zero on line 39(d).

Compare the amounts shown on lines 39(a) and 39(d) for each spouse. Enter the smaller of these two amounts on line 39 for that spouse. **ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE REDUCING INCOME MODIFICATION.** If one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.

**Line 40. INCOME RECEIVED BY SURVIVING SPOUSE.** The surviving spouse, regardless of age, of a decedent who had attained the age of 65 OR was certified as permanently and totally disabled, prior to his/her death, may take a modification if you receive taxable income from any source not included on line 39. This is a one-time modification and must be claimed on the annual income tax return in the year following the year in which the death of the spouse occurred. If the

total deductions from income shown on lines 30 through 33 and 39 are \$8,000 or more, you are not eligible for an additional modification on line 40.

**Line 41.** Add lines 30 through 40 for each column and enter the results here.

**Line 42. TOTAL SUBTRACTIONS.** Combine Columns A and B from line 41 and enter the result here and on line 3 of Form IT-140.

#### EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. They received the following income in 2005.

	<i>John</i>	<i>Mary</i>
West Virginia Police Retirement	\$ 7,000	\$ 0
IRA Distributions	4,000	1,000
Wages and Salaries	0	10,000
Interest	1,500	1,500
US Savings Bond Interest (jointly held)	500	500
Total Income	\$ 13,000	\$ 13,000

Their federal adjusted gross income which they report on line 1 of their West Virginia Form IT-140 is \$26,000. Property which John and Mary hold jointly (i.e. savings account) is split between them according to their percentage of ownership. In this case, each taxpayer owned 50% of the joint income.

- Mr. Doe's total income is \$13,000. However, he reported his police pension on line 31 and his share of their joint savings bond interest on line 30 of Schedule M. Therefore, he reports \$5,500 on line 39(a) of Schedule M (\$13,000 minus \$7,000 minus \$500).
- Mrs. Doe's total income is also \$13,000. She enters \$12,500 on line 39(a) of Schedule M (\$13,000 less her share of their jointly-held savings bond interest reported (\$500) on line 30).
- Mr. Doe enters \$7,500 on line 39(c) of Schedule M (\$500 from line 30 plus \$7,000 from line 31). He then subtracts line 39(c) from line 39(b) and enters the result (\$500) on line 39(d).
- Mrs. Doe enters the \$500 from line 30 on line 39(c). She then subtracts line 39(c) from line 39(b) and enters the result (\$7,500) on line 39(d).
- Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 39(a) and 39(d) as their senior citizen deduction. Therefore, Mr. Doe enters \$500 on line 39 and Mrs. Doe enters \$7,500 on line 39.

	<i>John</i>	<i>Mary</i>
39(a)	5,500	12,500
39(b)	8,000	8,000
39(c)	7,500	500
39(d)	500	7,500

#### INSTRUCTIONS FOR NONRESIDENTS

Except for residents of those states practicing reciprocity with West Virginia, nonresident individuals who have West Virginia source income for the taxable year must file a return. A return must also be filed by any nonresident individual entitled to obtain a refund of West Virginia tax withheld or West Virginia estimated tax paid.

##### West Virginia Source Income

The West Virginia source income of a nonresident is derived from the following sources included in your federal adjusted gross income. This includes income from:

- real or tangible personal property located in West Virginia;
- employee services performed in West Virginia;
- a business, trade, profession or occupation carried on in West Virginia;
- a corporation in which you are a shareholder which makes election under federal tax law to be taxed as an S-corporation;
- your distributive share of West Virginia partnership income or gain; and
- your share of West Virginia estate or trust income or gain.

West Virginia source income of a nonresident does not include the following income even if it was included in your federal adjusted gross income:

- annuities and pensions;
- interest, dividends or gains from the sale or exchange of intangible personal property, unless they are part of the income you received from carrying on a business, trade, profession or occupation in West Virginia.

##### File the Nonresident/Part-Year Resident Return (Form IT-140NR/PY) if:

- you were a resident of West Virginia for a part of the taxable year (Part-Year Resident); or
- you were not a resident of West Virginia at any time during 2005, but your federal adjusted gross income includes income from West Virginia sources (Nonresident); or
- you were a domiciliary resident of West Virginia but you (a) maintained no permanent place of abode in West Virginia, (b) spent no more than 30 days in West Virginia during 2005, and (c) maintained a permanent place of abode outside West Virginia (Nonresident).

##### File the Special Nonresident Return (Form IT-140NRS) if:

- you were not a part-year resident of West Virginia; and
- you were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia for the entire taxable year; and
- your only source of West Virginia income is from wages and salaries.

##### Nonresidents Electing to file on a Composite Return

Nonresident individuals who are partners in a partnership, shareholders in an S-corporation, or beneficiaries of an estate or trust, that derives income from West Virginia sources may elect to file a nonresident composite income tax return. A \$50 processing fee is required for each composite return filed. **Form IT-140NRC** must be used to file a composite return.

If a separate return is filed, the nonresident must include in that return the West Virginia income derived from the pass-through entity filing the composite return, and may claim credit for his or her share of West Virginia income tax remitted with the composite return.

**FOLLOW THESE INSTRUCTIONS IF YOU HAD A CHANGE IN YOUR STATE OF RESIDENCE DURING THE TAXABLE YEAR.**

**Joint Return**

A joint return may be filed by a husband and wife **only** if the periods of residence and nonresidence are the same for each. A joint return **may not** be filed by a husband and wife if one spouse changes residence during the taxable year, while the other spouse maintained status as a resident or nonresident during the entire taxable year.

**Income**

A part-year resident is subject to West Virginia tax on the following:

- Taxable income received from **ALL** sources while a legal resident of West Virginia;
- West Virginia source income earned during the period of nonresidence; and
- Applicable special accruals.

If you were a resident of West Virginia for a portion of the year, enter all income received while you were a West Virginia resident in Column B of Schedule A, regardless of where you earned the income. Any West Virginia source income received when you were a nonresident will be properly entered in Column C. These entries may not be the same as those reported on your federal return.

**Special Accruals**

In the case of a taxpayer changing from a RESIDENT to a NONRESIDENT status, the return must include all items of income, gain, or loss accrued to the taxpayer up to the time of his change of residence. This includes any amounts not otherwise includible on the return because of an election to report income on an installment basis. In other words, the return (Form IT-140NR/PY) must be filed on the accrual basis whether or not that is the taxpayer's established method of reporting.

For example, a taxpayer who moves from West Virginia and sells his West Virginia home on an installment plan must report all income from the sale in the year of the sale, even though federal tax is deferred until the income is actually received.

**Adjustments**

The amounts to be shown in each line of Column B and/or Column C of Schedule A are those items that were actually paid or incurred during your period of West Virginia residency, or paid or incurred as a result of the West Virginia source income during the period of nonresidence. For example, a taxpayer who made payments to an Individual Retirement Account may not claim any payments made while a nonresident unless the payments were made from West Virginia source income. However, he may claim the full amount of any payment made during his period of West Virginia residency.

*LINE-BY-LINE INSTRUCTIONS - NONRESIDENT/PART-YEAR RESIDENT - FORM IT-140NR/PY*

**Method of Tax Calculation.** West Virginia nonresident and part-year resident taxpayers calculate their West Virginia tax liability based on their federal adjusted gross income. Taxpayers must first compute their "tentative tax", which is based on the total federal adjusted gross income less their state exemption allowance. Multiply the tentative tax by the income percentage which is the ratio of West Virginia income divided by federal adjusted gross income.

**Tentative tax** is the rate schedule applied to your taxable income.

**Income percentage** is your West Virginia adjusted gross income divided by your federal adjusted gross income (rounded to four places).

**West Virginia income tax** is your tentative tax multiplied by your income percentage.

**Complete Schedule A** by following the instructions beginning on page 28 of this booklet. You must determine which income from your federal return is subject to West Virginia personal income tax. Any income received while a West Virginia resident must be shown in Column B of Schedule A. Any income received from West Virginia sources while living outside West Virginia must be reported in Column C. For more information on determining West Virginia source income, see instructions on page 8.

**Name(s) and Address.** If you received a booklet with a label, and the information is not correct, make the necessary corrections on the label. Complete the return first. If a **refund** is due, place the label in this section.

If your completed return reflects a **balance due** the State, do not use the label on the tax return. Place the label in the name and address section of the payment voucher, **WV/140R**, located on page 2 and follow the instructions for completing the payment voucher.

**Social Security Number(s).** Enter the social security number as it appears on your social security card.

**Injured Spouse.** If filing an injured spouse claim (Form WV-8379), check the injured spouse box **and** see page 3 for additional instructions.

**Year of Birth.** Enter the year in which you and your spouse, if joint return, were born. If 65 or older during 2005, see page 31 instructions for Schedule M, line 68.

**Telephone Number.** An internal auditor will be able to speak with you if there is a problem with your return.

**Filing Status** (Block I). **CHECK ONLY ONE BOX**, according to the type of return you are filing. If you are married but filing separate returns, enter your spouse's name in the space provided in Block I and his/her social security number in the space provided. See page 3 for more information on married taxpayers filing separate returns.

**Exemptions** (Block II). Line 1 - If your filing status is the same on your state return as on your federal return, enter the total number of exemptions claimed on the federal return. If you claimed zero exemptions on your federal

return, you must claim zero on your state return. If you are married filing a joint federal return but separate state returns, enter the total number of exemptions you would have been entitled to claim if you had filed separate federal returns.

Line 2 - If you are eligible to claim an additional exemption as a surviving spouse, list the year of spouse's death and enter "1" in Box 2. See instructions on page 3.

Line 3 - Enter total number of exemptions shown in boxes 1 and 2.

**Line 1. TOTAL WEST VIRGINIA INCOME.** Enter the amount shown on Schedule A, line 51, Column C.

**Line 2. FEDERAL ADJUSTED GROSS INCOME.** Enter the amount shown on Schedule A, line 48, Column A. Income subject to West Virginia tax but exempt from federal tax as a result of a special accrual, must be included in the amount reported on this line.

**Lines 3 and 4. MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME.** If claiming modifications to federal adjusted gross income, complete and attach Schedule M. **Do not:**

- include any special accrual income reported on line 2.
- include income earned from another state while a nonresident of West Virginia.
- include winnings from the West Virginia Lottery. Lottery winnings are fully taxable to the State of West Virginia.

Enter total additions to income shown on line 58 of Schedule M on line 3. Enter total subtractions shown on line 71 of Schedule M on line 4.

**Line 5. MODIFIED ADJUSTED GROSS INCOME.** Enter the result of line 2 plus line 3 minus line 4.

**Line 6. LOW-INCOME EARNED INCOME EXCLUSION.** To determine if you qualify for this exclusion, refer to page 3.

**Line 7. EXEMPTIONS.** Enter the number of exemptions claimed in Block II and multiply that number by \$2,000. If you claimed zero exemptions, enter \$500 on this line. Married taxpayers filing separate returns, see page 31 for additional instructions.

**Line 8. TAXABLE INCOME.** Subtract lines 6 and 7 from line 5 and enter the result on this line. If less than zero, enter zero.

**Line 9. TENTATIVE TAX.** Calculate your tentative tax as if you were a resident for the entire year by using the 2005 RATE SCHEDULES on page 35. Enter the result on line 9. If you are subject to the Federal Alternative Minimum Tax OR reported income from a medical savings account on line 57 of Schedule M, you must use Schedule T to compute your West Virginia income tax. Check the box if Schedule T was used to calculate your tax and enter the amount from Schedule T on line 9. See "Method of Tax Calculation".

**Line 10. INCOME PERCENTAGE.** Divide line 1 by line 2 and carry the result to four decimal places.

**Line 11. WEST VIRGINIA INCOME TAX.** Multiply line 9 by line 10 and enter the result on this line.

**Line 12. WEST VIRGINIA INCOME TAX WITHHELD.** Enter the amount of West Virginia income tax withheld from your income. If you and your spouse are filing a joint return, enter the combined total of West Virginia income tax withheld on this line. A legible withholding tax statement (Form W-2, W-2G, NRW-2 or 1099) received from each employer or organization must be enclosed and must agree with the total reported on this line. Failure to enclose all statements will result in the disallowance of any unverified withholding credit claimed.

**Line 13. ESTIMATED TAX PAYMENTS.** Enter the total amount of estimated tax payments made by you (and spouse, if joint return) for taxable year 2005. Claim any 2004 overpayment applied to 2005 estimated tax and any payment made with West Virginia Application for Extension of Time to File (Schedule L).

**Line 14. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID.** If the amount of your federal adjusted gross income, as reported on line 2, is equal to or less than 150% of the federal poverty guideline, enter the amount of allowable credit from form WV/SCTC-1. This form must be enclosed with the return to support claimed credit

**Line 15. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS.** If you are claiming one or more of the credits listed enter the total of such credits on this line. You must complete and attach the appropriate West Virginia schedule(s) to support the credit(s) claimed (See TSD-110).

**Line 16. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S).** See instructions, page 32, to determine if you are eligible to claim a Schedule E credit. Enter the total amount shown on line 81 of Schedule E. A completed Schedule E and a copy of the income tax return filed with the state for which you are claiming credit MUST be attached to this return. Failure to do so will result in any claimed credit being disallowed.

**Line 17. SUM OF PAYMENTS AND CREDITS.** Enter the total of the applicable credits against your tax (sum of lines 12 through 16).

**Line 18. BALANCE OF TAX DUE.** If total tax (line 11) is larger than total tax credits (line 17), enter the difference on this line as the balance of tax due.

**Line 19. PENALTY DUE.** If line 18 is more than \$600, you may be subject to penalty for underpayment of estimated tax. Complete Form IT-210, to determine the penalty due.

Enter on this line the penalty shown on line 15 or line 28 of your completed IT-210. This form must be attached to your return if you marked any of the boxes in PART 1. **If box D is marked, the Annualized Income Worksheet must be attached.**

If requesting a Waiver of Penalty or attaching an Annualized Worksheet, check the box provided on this line.

**Line 20. BALANCE DUE THE STATE.** Add lines 18 and 19 and enter the result on this line. The payment voucher (page 2) and a check or money order made payable to the **West Virginia State Tax Department** should be enclosed with the return. Write your social security number and "2005 Form IT-140NR/PY" on the check or money order. The Tax Department may convert your **check** into an electronic transaction. Receipt of your check is considered your authorization for the Tax Department to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. Your check information will be captured and reported on your bank statement, including the check number.

**Line 21. OVERPAYMENT.** If the sum of your payments and credits (line 17) is larger than your tax (line 11), enter the difference as the overpayment of your tax.

**IF YOU DO NOT HAVE AN OVERPAYMENT, DO NOT COMPLETE LINES 22 THROUGH 25.**

**Line 22. AMOUNT TO BE CREDITED TO YOUR 2006 ESTIMATED TAX ACCOUNT.** Enter the amount of any overpayment you wish to have credited to your 2006 Estimated Tax account.

**Line 23. WEST VIRGINIA CHILDREN'S TRUST FUND** funds community projects that keep children free from abuse and neglect. Examples include public awareness activities, school-based programs, programs for new parents, and family resource centers.

If you (and your spouse, if a joint return) wish to make a contribution, enter your total contribution on line 23. Your overpayment will be reduced, or your payment increased, by this amount.

If you do not have an overpayment and want to make a contribution, a check or money order for tax due plus the desired contribution (line 23 plus line 20) must be made payable to the West Virginia State Tax Department and enclosed with your return.

To learn more about the West Virginia Children's Trust Fund or to make a direct contribution, visit the website at <http://www.wvctf.org> or write to **West Virginia Children's Trust Fund, P. O. Box 5424, Charleston, West Virginia 25361 or call (304) 558-4637.**

**Line 24. DEDUCTIONS FROM OVERPAYMENT.** Add lines 22 and 23. **This amount will be subtracted from the overpayment to determine your refund.**

**Line 25. REFUND.** Subtract Line 24 from line 21 and enter the result as the amount of refund due. To receive a refund of \$2 or less, attach a signed statement to your return requesting the refund be sent to you.

**DIRECT DEPOSIT.** You may have your refund directly deposited into your bank account, providing the return contains no errors or does not require special processing. **Refunds of \$2,000 or greater cannot be direct deposited.**

**SIGNATURE.** Your return **MUST** be signed. A joint return must be signed by both husband and wife. If you and your spouse (if joint return) **DO NOT** sign the return, it **WILL NOT** be processed. If the return is prepared by an authorized agent of the taxpayer, the agent must also sign on the line provided and enter his/her address and telephone number below the signature.

If you wish for the Department to contact your preparer regarding this return, check the box on the line provided.



# WEST VIRGINIA RESIDENT INCOME TAX RETURN - 2005

## IT-140

<b>USE LABEL, PRINT OR TYPE</b>	<b>A</b> First Name and Initial	Last Name	Your Social Security Number		
	Spouse's First Name and Initial (if joint return)	Spouse's Last Name (if different)	Spouse's Social Security Number		
	Present Home Address		Enter extended due date		
	City or Town	County	State	Zip Code	MM / DD / YY

Your Year of Birth \_\_\_\_\_ Spouse's \_\_\_\_\_ Telephone Number \_\_\_\_\_

If you are filing Form **WV-8379** as an **injured spouse**, check this box.....

<b>B FILING STATUS (CHECK ONE)</b>	<b>C EXEMPTIONS</b>
1. Single, Head of household, or Widow(er) with dependent child ..... <input type="checkbox"/>	1. Exemptions claimed on your federal return ..... <input type="checkbox"/> (SEE INSTRUCTIONS IF YOU MARKED FILING STATUS 3)
2. Married filing jointly (even if only one spouse had income) ..... <input type="checkbox"/>	2. Additional exemption if surviving spouse (see page 3). Enter decedent's SSN _____ Year spouse died _____
3. Married filing separately. See Instructions on page 3 and give spouse's social security number above and enter spouse's full name here _____ <input type="checkbox"/>	3. TOTAL EXEMPTIONS (add boxes 1 and 2). Enter here and on line 6 below. If box 3 is zero, enter \$500 on line 6 below ..... <input type="checkbox"/>

1. FEDERAL ADJUSTED GROSS INCOME (federal Form 1040; Form 1040A; or Form 1040EZ) .....	1	00
2. ADDITIONS TO INCOME (line 29) of Schedule M ..... (+)	2	00
3. SUBTRACTIONS FROM INCOME (line 42) of Schedule M ..... (-)	3	00
4. WEST VIRGINIA ADJUSTED GROSS INCOME (line 1 plus line 2 minus line 3) .....	4	00
5. LOW-INCOME EARNED INCOME EXCLUSION .....	5	00
6. EXEMPTIONS (box 3 of Section C above _____ x \$2,000) .....	6	00
7. WEST VIRGINIA TAXABLE INCOME (line 4 minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO .....	7	00
8. INCOME TAX DUE from (check one) <input type="checkbox"/> Tax Tables <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Schedule T .....	8	00
9. WEST VIRGINIA INCOME TAX WITHHELD ( <b>ENCLOSE LEGIBLE W-2(S) OR 1099(S)</b> ) .....	9	00
10. ESTIMATED TAX PAYMENTS AND PAYMENTS WITH EXTENSION .....	10	00
11. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID (attach Form WV/SCTC-1) .....	11	00
12. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS .....	12	00
13. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S) (attach Schedule E) .....	13	00
14. SUM OF PAYMENTS AND CREDITS (add lines 9 through 13) .....	14	00
15. <b>BALANCE OF TAX DUE</b> (line 8 minus line 14) .....	15	00
16. <b>PENALTY DUE</b> (from Form IT-210) (SEE INSTRUCTIONS ON PAGE 26) .....	16	00
<b>CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED</b> <input type="checkbox"/>		
17. <b>BALANCE DUE THE STATE</b> (add lines 15 and 16) <b>ENCLOSE PAYMENT VOUCHER</b> (page 2) .....	17	00
<b>CHECK HERE IF PAYMENT BY CREDIT/DEBIT CARD</b> (see instructions) <input type="checkbox"/>		
18. <b>OVERPAYMENT</b> (subtract line 8 from line 14) .....	18	00
19. <b>AMOUNT OF OVERPAYMENT TO BE CREDITED TO 2006 ESTIMATED TAX</b> .....	19	00
20. <b>WEST VIRGINIA CHILDREN'S TRUST FUND</b> to help prevent child abuse and neglect Enter the amount of your contribution: <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	20	00
21. <b>DEDUCTIONS FROM YOUR OVERPAYMENT</b> (add lines 19 and (20)) .....	21	00
22. <b>REFUND</b> Due you (subtract line 21 from line 18) ( <b>REFUND OF \$2</b> or less, see instructions) .....	22	00

Enclose W-2(s) and 1099(s) - Do Not Attach

**HAVE REFUND DIRECTLY DEPOSITED**

Routing Number  Type: Checking  Savings

Account Number

**SIGN HERE** - Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. Yes  No

	Your Signature	Date		Spouse's Signature	Date
Paid Preparer's Signature		Date	<b>DO NOT USE SPACE BELOW</b>		
Address of Preparer		Telephone			

**WEST VIRGINIA SCHEDULES M and E**

*If you are claiming a disability modification on line 39, attach Schedule H to your return.*

**Modifications INCREASING federal adjusted gross income (additions)**

23. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax .....	23			
24. Interest or dividend income on state and local bonds other than bonds from West Virginia sources .....	24			
25. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax .....	25			
26. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ...	26			
27. Other income deducted from federal adjusted gross income but subject to state tax (see page 7) .....	27			
28. Withdrawals from a medical savings account or prepaid tuition/savings plan NOT used for payment of qualifying expenses .....	28			
29. TOTAL ADDITIONS (add lines 23 through 28). Enter here and on line 2 of Form IT-140 .....	29			

**Modifications DECREASING federal adjusted gross income (subtractions)**

	Column A (You)	Column B (Spouse)
30. Interest or dividends received on United States or West Virginia obligations includible in federal adjusted gross income but exempt from state tax .....	30	
31. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system .....	31	
32. Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System, Military Retirement and Federal Retirement Systems (Title 4 USC § 111) .....	32	
33. Military Retirement Modification ( <b>Enclose 1099R</b> ) .....	33	
34. Pension Benefit Guaranty Modification (see instructions on page 7) .....	34	
35. Income received and includible in federal adjusted gross income but exempt from state tax by federal law. <b>Enclose form 1099RRB/documents supporting deduction.</b> State the source and amount of exempt income .....	35	
36. Refunds of state and local income taxes received and reported as income to the IRS .....	36	
37. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds. <b>Enclose copy of Smart 529 annual statement/documents supporting deduction</b> .....	37	
38. Other deduction(s) i.e., Long - Term Care Insurance, WV Medical Savings Account <b>Enclose documents supporting deduction</b> .....	38	
39. Senior citizen or disability deduction (see instructions on page 7)		
(a) Income from sources not included in lines 30 through 38 .....	(a)	
(b) Maximum modification .....	(b)	\$8,000 00      \$8,000 00
(c) Add lines 30 through 33 above .....	(c)	
(d) Subtract line (c) from line (b) .....	(d)	
(If less than zero, enter zero) <b>Enter smaller of (a) or (d)</b> .....	39	
40. Surviving spouse deduction .....	40	
41. Combine lines 30 through 40 for each column .....	41	
42. TOTAL SUBTRACTIONS (line 41, Column A plus line 41, Column B). Enter on line 3 of Form IT-140 .....	42	

**A separate Schedule E must be completed for each state for which credit is claimed. Remember to attach a copy of the other state's return; otherwise, your credit will be disallowed.**

43. Income tax from your 2005 _____ return .....	43	
NAME OF STATE		
44. West Virginia total income tax (line 8 of Form IT-140) .....	44	
45. Net income derived from above state included in West Virginia total income .....	45	
West Virginia income includes: Wage and Salary Income _____ Other Income _____		
46. West Virginia adjusted gross income (line 4 of Form IT-140) .....	46	
47. Limitation of credit (line 44 multiplied by line 45 and divided by line 46) .....	47	
48. West Virginia taxable income (line 7 of Form IT-140) .....	48	
49. Alternative West Virginia taxable income (line 48 minus line 45) .....	49	
50. Alternative West Virginia total income tax (rate schedule applied to amount shown on line 49) .....	50	
51. Limitation of credit (line 44 minus line 50) .....	51	
52. Maximum credit (line 44 minus line 12 of Form IT-140) .....	52	
53. Total credit (the SMALLEST of lines 43, 44, 47, 51, or 52). Enter on line 13 of Form IT-140.....▶	53	

**SCHEDULE M  
MODIFICATIONS TO ADJUSTED GROSS INCOME**

**SCHEDULE E  
CREDIT FOR INCOME TAX  
PAID TO ANOTHER STATE**



WEST VIRGINIA RESIDENT INCOME TAX RETURN - 2005

IT-140

Section A: Personal Information. Includes fields for First Name and Initial, Last Name, Social Security Number, Spouse's First Name and Initial, Spouse's Last Name, Present Home Address, City or Town, County, State, Zip Code, Your Year of Birth, Spouse's Year of Birth, and Telephone Number.

Section B: FILING STATUS (CHECK ONE). Options include Single, Head of household, or Widow(er) with dependent child; Married filing jointly; Married filing separately. Section C: EXEMPTIONS. Includes Exemptions claimed on your federal return, Additional exemption if surviving spouse, and TOTAL EXEMPTIONS.

Table with 22 rows and 3 columns. Rows include: 1. FEDERAL ADJUSTED GROSS INCOME, 2. ADDITIONS TO INCOME, 3. SUBTRACTIONS FROM INCOME, 4. WEST VIRGINIA ADJUSTED GROSS INCOME, 5. LOW-INCOME EARNED INCOME EXCLUSION, 6. EXEMPTIONS, 7. WEST VIRGINIA TAXABLE INCOME, 8. INCOME TAX DUE, 9. WEST VIRGINIA INCOME TAX WITHHELD, 10. ESTIMATED TAX PAYMENTS, 11. SENIOR CITIZEN TAX CREDIT, 12. TAX CREDITS, 13. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S), 14. SUM OF PAYMENTS AND CREDITS, 15. BALANCE OF TAX DUE, 16. PENALTY DUE, 17. BALANCE DUE THE STATE, 18. OVERPAYMENT, 19. AMOUNT OF OVERPAYMENT TO BE CREDITED, 20. WEST VIRGINIA CHILDREN'S TRUST FUND, 21. DEDUCTIONS FROM YOUR OVERPAYMENT, 22. REFUND.

Enclose W-2(s) and 1099(s) - Do Not Attach

HAVE REFUND DIRECTLY DEPOSITED. Includes fields for Routing Number, Account Number, and Type (Checking or Savings).

SIGN HERE - Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. Yes [ ] No [ ]

Signature lines for Your Signature, Spouse's Signature, and Paid Preparer's Signature, along with Date and Telephone fields.

DO NOT USE SPACE BELOW Page 13

**WEST VIRGINIA SCHEDULES M and E**

*If you are claiming a disability modification on line 39, attach Schedule H to your return.*

**Modifications INCREASING federal adjusted gross income (additions)**

23. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax .....	23		
24. Interest or dividend income on state and local bonds other than bonds from West Virginia sources .....	24		
25. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax .....	25		
26. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ...	26		
27. Other income deducted from federal adjusted gross income but subject to state tax (see page 7) .....	27		
28. Withdrawals from a medical savings account or prepaid tuition/savings plan NOT used for payment of qualifying expenses .....	28		
29. TOTAL ADDITIONS (add lines 23 through 28). Enter here and on line 2 of Form IT-140 .....	29		

**Modifications DECREASING federal adjusted gross income (subtractions)**

	Column A (You)	Column B (Spouse)
30. Interest or dividends received on United States or West Virginia obligations includible in federal adjusted gross income but exempt from state tax .....	30	
31. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system .....	31	
32. Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System, Military Retirement and Federal Retirement Systems (Title 4 USC § 111) .....	32	
33. Military Retirement Modification ( <b>Enclose 1099R</b> ) .....	33	
34. Pension Benefit Guaranty Modification (see instructions on page 7) .....	34	
35. Income received and includible in federal adjusted gross income but exempt from state tax by federal law. <b>Enclose form 1099RRB/documents supporting deduction.</b> State the source and amount of exempt income .....	35	
36. Refunds of state and local income taxes received and reported as income to the IRS .....	36	
37. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds. <b>Enclose copy of Smart 529 annual statement/documents supporting deduction</b> .....	37	
38. Other deduction(s) i.e., Long - Term Care Insurance, WV Medical Savings Account <b>Enclose documents supporting deduction</b> .....	38	
39. Senior citizen or disability deduction (see instructions on page 7)		
(a) Income from sources not included in lines 30 through 38 .....	(a)	
(b) Maximum modification .....	(b)	
(c) Add lines 30 through 33 above .....	(c)	
(d) Subtract line (c) from line (b) .....	(d)	
(If less than zero, enter zero) <b>Enter smaller of (a) or (d)</b> .....	39	
40. Surviving spouse deduction .....	40	
41. Combine lines 30 through 40 for each column .....	41	
42. TOTAL SUBTRACTIONS (line 41, Column A plus line 41, Column B). Enter on line 3 of Form IT-140 .....	42	

**A separate Schedule E must be completed for each state for which credit is claimed. Remember to attach a copy of the other state's return; otherwise, your credit will be disallowed.**

43. Income tax from your 2005 _____ return .....	43	
NAME OF STATE		
44. West Virginia total income tax (line 8 of Form IT-140) .....	44	
45. Net income derived from above state included in West Virginia total income .....	45	
West Virginia income includes: Wage and Salary Income _____ Other Income _____		
46. West Virginia adjusted gross income (line 4 of Form IT-140) .....	46	
47. Limitation of credit (line 44 multiplied by line 45 and divided by line 46) .....	47	
48. West Virginia taxable income (line 7 of Form IT-140) .....	48	
49. Alternative West Virginia taxable income (line 48 minus line 45) .....	49	
50. Alternative West Virginia total income tax (rate schedule applied to amount shown on line 49) .....	50	
51. Limitation of credit (line 44 minus line 50) .....	51	
52. Maximum credit (line 44 minus line 12 of Form IT-140) .....	52	
53. Total credit (the SMALLEST of lines 43, 44, 47, 51, or 52). Enter on line 13 of Form IT-140.....▶	53	

**SCHEDULE M  
MODIFICATIONS TO ADJUSTED GROSS INCOME**

**SCHEDULE E  
CREDIT FOR INCOME TAX  
PAID TO ANOTHER STATE**



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SPECIFIC INSTRUCTIONS FOR RESIDENTS  
OF THE FOLLOWING STATES:

**IMPORTANT NOTICE** — These instructions are based upon those statutes and reciprocity practices in effect at the time of printing. Amendments may occur that would cause these instructions to change.

**KENTUCKY, MARYLAND, OR OHIO RESIDENTS.** If your West Virginia income during 2005 was from wages and/or salaries only, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2005. If you had West Virginia income from a source other than wages and/or salaries, you **must** file the Nonresident Form IT-140NR/PY. You are not allowed a Schedule E credit against your West Virginia income tax whenever your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

**PENNSYLVANIA OR VIRGINIA RESIDENTS.** If your West Virginia income during 2005 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2005, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2005. If you had West Virginia income from a source other than wages and/or salaries, you **must** file the Nonresident Form IT-140NR/PY. You are not allowed a Schedule E credit against your West Virginia income tax whenever your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

**A domiciliary resident of Pennsylvania or Virginia who spends more than 183 days within West Virginia during 2005 is also a resident of West Virginia for income tax purposes, and is required to file a resident return (Form IT-140) with West Virginia. A Schedule E credit would not be allowed on the West Virginia return. You should apply for the appropriate credit on the income tax return filed with your state of residence.**

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**SPECIAL NOTE:** Residents of these states may be relieved from filing an annual claim for refund of West Virginia taxes withheld from their wages and/or salaries by requesting Form WV/IT-104 (West Virginia Certificate of Nonresidence) from their employer. Form WV/IT-104 may be completed and returned to the employer who would then be authorized to stop withholding West Virginia income tax on wages and/or salaries earned in this state.

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# WEST VIRGINIA NONRESIDENT/PART-YEAR RESIDENT INCOME TAX RETURN - 2005

## IT-140NR/PY

<b>USE LABEL, PRINT OR TYPE</b>	<b>C</b> First Name and Initial	Last Name	Your Social Security Number			
	Spouse's First Name and Initial (if joint return)	Spouse's Last Name (if different)	Spouse's Social Security Number			
	Present Home Address					Enter extended due date MM / DD / YY
	City or Town	County	State	Zip Code		
Your Year of Birth _____ Spouse's _____ Telephone Number _____						
If you are filing Form <b>WV-8379</b> as an <b>injured spouse</b> , check this box..... <input type="checkbox"/>						

<b>I FILING STATUS (CHECK ONE)</b>	<b>II EXEMPTIONS</b>
1. Single, Head of household, or Widow(er) with dependent child ..... <input type="checkbox"/> 2. Married filing jointly (even if only one spouse had income) ..... <input type="checkbox"/> 3. Married filing separately. See Instructions on page 3 and give spouse's social security number above and enter spouse's full name here _____ <input type="checkbox"/>	1. Exemptions claimed on your federal return ..... <input type="checkbox"/> <small>(SEE INSTRUCTIONS IF YOU MARKED FILING STATUS 3)</small> 2. Additional exemption if surviving spouse (see page 3). Enter decedent's SSN _____ <input type="checkbox"/> Year spouse died _____ 3. TOTAL EXEMPTIONS (add boxes 1 and 2). Enter here and on line 7 below. If box 3 is zero, enter \$500 on line 7 below ..... <input type="checkbox"/>

● Enclose W-2(s) and 1099(s) - Do Not Attach ●

1. TOTAL WEST VIRGINIA INCOME (from line 51 of Schedule A) .....	1		00
2. FEDERAL ADJUSTED GROSS INCOME (from line 48, Column A of Schedule A) .....	2		00
3. ADDITIONS TO INCOME (from line 58 of Schedule M) .....	3	+	00
4. SUBTRACTIONS FROM INCOME (from line 71 of Schedule M) .....	4	-	00
5. MODIFIED ADJUSTED GROSS INCOME (line 2 plus line 3 minus line 4) .....	5		00
6. LOW-INCOME EARNED INCOME EXCLUSION (see instructions) .....	6		00
7. EXEMPTIONS (line 3 of Section II above _____ x \$2,000) .....	7		00
8. WEST VIRGINIA TAXABLE INCOME (line 5 minus lines 6 and 7) IF LESS THAN ZERO, ENTER ZERO .....	8		00
9. TENTATIVE TAX (check here <input type="checkbox"/> if Schedule T was used to calculate your tax) .....	9		00
10. INCOME PERCENTAGE (see page 9 for additional instructions) Divide line 1 by line 2 and round the result to four places .....	10		
11. WEST VIRGINIA INCOME TAX (multiply line 9 by line 10) .....	11		00
12. WEST VIRGINIA INCOME TAX WITHHELD .....	12		00
<b>YOU MUST ENCLOSE LEGIBLE W-2(S) OR 1099(S) TO SUPPORT THIS AMOUNT.</b>			
13. ESTIMATED TAX PAYMENTS AND PAYMENTS WITH EXTENSION .....	13		00
14. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID (attach Form WV/SCTC-1) .....	14		00
15. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS .....	15		00
16. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S) (attach Schedule E) .....	16		00
17. SUM OF PAYMENTS AND CREDITS (add lines 12 through 16) .....	17		00
18. <b>BALANCE OF TAX DUE</b> (line 11 minus line 17) .....	18		00
19. <b>PENALTY DUE</b> (from Form IT-210) (see instructions) .....	19		00
<b>CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED</b> <input type="checkbox"/>			
20. <b>BALANCE DUE THE STATE</b> (add lines 18 and 19) <b>ENCLOSE PAYMENT VOUCHER</b> (page 2) .....	20		00
<b>CHECK IF PAYING BY CREDIT/DEBIT CARD (see instructions)</b> <input type="checkbox"/>			
21. <b>OVERPAYMENT</b> (subtract line 11 from line 17) .....	21		00
22. <b>AMOUNT OF OVERPAYMENT TO BE CREDITED TO 2006 ESTIMATED TAX</b> .....	22		00
23. <b>WEST VIRGINIA CHILDREN'S TRUST FUND</b> to help prevent child abuse and neglect. Enter the amount of your contribution: <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	23		00
24. <b>DEDUCTIONS FROM YOUR OVERPAYMENT</b> (add lines 22 and 23) .....	24		00
25. <b>REFUND DUE YOU</b> (subtract line 24 from line 21) ( <b>Refund of \$2</b> or less, see instructions) .....	25		00

**HAVE REFUND DIRECTLY DEPOSITED**

Routing number  Type: Checking  Savings

Account Number

**SIGN HERE** - Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. Yes  No

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Paid Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Address of Preparer \_\_\_\_\_ Telephone \_\_\_\_\_

**DO NOT USE SPACE BELOW**

Page 17

## WEST VIRGINIA SCHEDULE A INCOME AND ADJUSTMENTS

SCHEDULE A	INCOME FROM YOUR FEDERAL RETURN	COLUMN A AMOUNT FROM FEDERAL RETURN	COLUMN B ALL INCOME DURING PERIOD OF WEST VIRGINIA RESIDENCY	COLUMN C WEST VIRGINIA SOURCE INCOME DURING NONRESIDENT PERIOD
	26. Wages, salaries, tips (Enclose W-2(s)) .....	26		
	27. Interest .....	27		
	28. Dividends .....	28		
	29. Refunds of state and local income tax (see line 65 of Schedule M) .....	29		
	30. Alimony received .....	30		
	31. Business profit (or loss) .....	31		
	32. Capital gains (or losses) .....	32		
	33. Supplemental gains (or losses) .....	33		
	34. Total taxable pensions and annuities .....	34		
	35. Farm income (or loss) .....	35		
	36. Unemployment compensation insurance .....	36		
	37. Total taxable Social Security and Railroad Retirement benefits (see line 64 of Schedule M for Railroad Retirement benefits) .....	37		
	38. Other income from federal return (identify source) .....	38		
	39. Total income (add lines 26 through 38) .....	39		
	<b>ADJUSTMENTS TO YOUR INCOME</b>			
	40. Deductible payments to an IRA .....	40		
	41. Moving expenses (from Form 1040) .....	41		
	42. Self employment tax deduction (from Form 1040) .....	42		
	43. Self employment health insurance deduction (from Form 1040) .....	43		
	44. Payments to a Keogh retirement plan .....	44		
	45. Penalty for early withdrawal of savings .....	45		
	46. Other adjustments (see page 29) .....	46		
	47. Total adjustments (add lines 40 through 46) .....	47		
	48. Adjusted gross income (subtract line 47 from line 39) Enter the amount in Column A on line 2 of your return	48		
	49. West Virginia income (line 48, Column B plus line 48, Column C).....			49
	50. Income subject to West Virginia state tax but exempt from federal tax .....		50	
	51. Total West Virginia income (line 49 plus line 50). Enter this amount on line 1 of your return .....			51

**WEST VIRGINIA NONRESIDENT/PART-YEAR RESIDENT SCHEDULES M and E**

*If you are claiming a disability modification on line 68, attach Schedule H to your return.*

**Modifications INCREASING federal adjusted gross income (additions)**

52.	Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax .....	52		
53.	Interest or dividend income on state and local bonds other than bonds from West Virginia sources .....	53		
54.	Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax .....	54		
55.	Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ...	55		
56.	Other income deducted from federal adjusted gross income but subject to state tax .....	56		
57.	Withdrawals from a medical savings account or prepaid tuition contract/plan NOT used for payment of qualifying expenses .....	57		
58.	TOTAL ADDITIONS (add lines 52 through 57). Enter here and on line 3 of Form IT-140NR/PY .....	58		

**Modifications DECREASING federal adjusted gross income (subtractions)**

	Column A (You)	Column B (Spouse)
59. Interest or dividends received on United States or West Virginia obligations includible in federal adjusted gross income but exempt from state tax .....	59	
60. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system .....	60	
61. Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System, Military Retirement and Federal Retirement Systems (Title 4 USC § 111) .....	61	
62. Military Retirement Modification ( <b>Enclose 1099R</b> ) .....	62	
63. Pension Benefit Guaranty Modification (see instructions on page 30) .....	63	
64. Income received and includible in federal adjusted gross income but exempt from state tax by federal law. <b>Enclose form 1099RRB/documents supporting deduction.</b> State the source and amount of exempt income .....	64	
65. Refunds of state and local income taxes received and reported as income to the IRS .....	65	
66. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds <b>Enclose copy of Smart 529 annual statement/documents supporting deduction</b> .....	66	
67. Other deduction(s) i.e., Long - Term Care Insurance, WV Medical Savings Account. <b>Enclose documents supporting deduction</b> .....	67	
68. Senior citizen or disability deduction (see instructions on page 31)		
(a) Income from sources not included in lines 59 through 67 .....	(a)	
(b) Maximum modification .....	(b)	
(c) Add lines 59 through 62 above .....	(c)	
(d) Subtract line (c) from line (b) .....	(d)	
(If less than zero, enter zero) <b>Enter smaller of (a) or (d)</b> .....	68	
69. Surviving spouse deduction .....	69	
70. Combine lines 59 through 69 for each column .....	70	
71. TOTAL SUBTRACTIONS (line 70, Column A plus line 70, Column B). Enter on line 4 of Form IT-140NR/PY	71	

**SCHEDULE M  
MODIFICATIONS TO ADJUSTED GROSS INCOME**

**RESIDENCY STATUS**  Nonresident - did not maintain a residence in West Virginia during the taxable year (**NO CREDIT IS ALLOWED**).  
 Part-Year Resident - maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move: \_\_\_\_\_  
 moved into West Virginia.  
 moved out of West Virginia, but had West Virginia source income during your nonresident period.  
 moved out of West Virginia and had no West Virginia source income during your nonresident period.

72.	Income tax computed on your 2005 _____ return .....	72		
	NAME OF STATE			
73.	West Virginia total income tax (line 11 of Form IT-140NR/PY) .....	73		
74.	Net income derived from above state included in West Virginia total income .....	74		
75.	Total West Virginia income (line 51 of Schedule A) .....	75		
76.	Limitation of credit (line 73 multiplied by line 74 and divided by line 75) .....	76		
77.	Alternative West Virginia taxable income (line 75 minus line 74) .....	77		
78.	Alternative West Virginia total income tax (see instructions to calculate tax on the amount on line 77) .....	78		
79.	Limitation of credit (line 73 minus line 78) .....	79		
80.	Maximum credit (line 73 minus line 15 of Form IT-140NR/PY) .....	80		
81.	Total credit (the SMALLEST of lines 72, 73, 76, 79, or 80). Enter on line 16 of your return .....	81		

**SCHEDULE E  
CREDIT FOR INCOME TAX  
PAID TO ANOTHER STATE**

**FAILURE TO ATTACH A COPY OF THE OTHER STATE'S RETURN WILL RESULT IN THE CLAIMED CREDIT BEING DISALLOWED. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY POLITICAL SUBDIVISION OF A STATE.**





SCHEDULE L

2005

APPLICATION FOR EXTENSION OF TIME TO FILE WEST VIRGINIA PERSONAL INCOME TAX RETURN

Taxable year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

Form with fields for Name, Social Security Number, Present Home Address, Spouse's Social Security Number, City or Town, County, State, Zip Code, Telephone Number.

Individual Income Tax Return Only - See Instructions Below

Check box if address is same as last year

- a. Total income tax liability
b. Total payments (West Virginia withholding and/or credit for estimated payments)
c. Amount of West Virginia personal income tax due (subtract line b from line a)

Extended Due Date Requested: MM/DD/YY

\$

This form is NOT an extension of time to pay personal income taxes due. File this form to request a four-month extension of time to file your 2005 West Virginia personal income tax return (August 15, 2006).

INSTRUCTIONS FOR FILING SCHEDULE L

File Schedule L if you:

- 1. Need an extension of time to file your state return, even though no extension was necessary to file your federal return; or
2. Are granted an extension of time to file your federal return and expect to owe additional West Virginia income tax.

File this form to pay any tax expected to be due before the due date of your personal income tax return (April 15 of the following year for calendar year taxpayers; the fifteenth day of the fourth month following the end of the taxable year for fiscal year taxpayers).

You will be notified only if the request for extension of time to file is denied. When filing your return, attach a copy of this form.

The Mailing Address for Schedule L is:

West Virginia State Tax Department
Internal Auditing Division
P. O. Box 2585
Charleston, West Virginia 25329-2585

Special Instructions

The form for requesting an extension of time to file a Partnership, Fiduciary and S Corporation Return is the WV/NRW-1, not the Schedule L.

DO NOT USE SPACE BELOW





**PART IV REGULAR METHOD**

<b>SECTION A — FIGURE YOUR UNDERPAYMENT</b>		(a) 4/15/05	(b) 6/15/05	(c) 9/15/05	(d) 1/17/2006
16. If you checked BOX D in PART I, enter the amounts from line 19 of the <b>attached</b> Annualized Income Worksheet; otherwise, enter 1/4 of line 8 in each column	16				
17. Estimated tax paid and tax withheld (see instructions). For column (a) only, enter the amount from line 17 on line 21. If line 17 is equal to or more than line 16 for all payment periods, stop here; you do not owe any penalty.	17				

**NOTE: Complete lines 18 through 24 of each column before going to the next column.**

18. Enter the amount, if any, from line 24 of the previous column .....	18				
19. Add lines 17 and 18 .....	19				
20. Add lines 22 and 23 of the previous column .....	20				
21. Subtract line 20 from line 19. If zero or less, enter zero. For column (a) only, enter the amount from line 17 ....	21				
22. If line 21 is zero, subtract line 19 from line 20. Otherwise, enter zero .....	22				
23. UNDERPAYMENT. If line 16 is equal to or more than line 21, subtract line 21 from line 16, enter the result here and go to line 18 of the next column. Otherwise, go to line 24 .....	23				
24. OVERPAYMENT. If line 21 is more than line 16, subtract line 16 from line 21, enter the result here and go to line 18 of the next column .....	24				

**SECTION B — FIGURE THE PENALTY** (Complete lines 25 and 27 for each column before going to the next column)

<b>April 15, 2005 - April 17, 2006</b>		4/15/05	6/15/05	9/15/05	1/17/2006
25. Number of days FROM the date shown at the top of the column TO the date the amount on line 23 was paid or 4/17/2006, whichever is earlier .....	25				
26. Daily penalty rate for each quarter .....	26	0.000260	0.000260	0.000260	0.000260
27. Penalty due for each quarter (line 23x25x26) .....	27				
28. Penalty due (add all the amounts on line 27). Enter here and on the PENALTY DUE line of your personal income tax return.....	28				



### Who Must Pay the Underpayment Penalty

You may be charged a penalty if you did not have enough West Virginia state income tax withheld from your income or pay enough estimated tax by any of the due dates. This may be true even if you are due a refund when you file your return. The penalty is computed separately for each due date. You may owe a penalty for an earlier due date even if you make large enough payments later to make up the underpayment.

You may owe the penalty if you did not pay at least the smaller of:

1. 90% of your 2005 tax liability; or
2. 100% of your 2004 tax liability (if you filed a 2004 return that covered a full 12 months).

### Exceptions to the Penalty

You will not have to pay any penalty if either of these exceptions apply:

1. You had no tax liability for 2004 and you meet ALL the following conditions:
  - your 2004 tax return was (or would have been had you been required to file) for a taxable year of twelve months;
  - you were a citizen or resident of the United States throughout the preceding taxable year;
  - your tax liability for 2005 is less than \$5,000.

If you are not subject to the penalty because you meet ALL these requirements, check BOX B in PART I and attach Form IT-210 to your return.
2. The total tax shown on your 2005 return minus the tax you paid through West Virginia withholding is less than \$600. To determine if you meet this exception, complete lines 1 through 5. If you meet this exception, you do not have to file Form IT-210.

If you file your tax return and pay any tax due on or before January 31, 2006, no fourth quarter penalty is due. Include the tax paid with your return in column (d) of line 17; this will result in no penalty due for the January 17, 2006 installment.

### Special Rules for Farmers

You are considered to be a farmer for the taxable year if at least two-thirds of your gross income for 2005 was from farming sources. If you are a farmer, the following special rules apply:

1. You are only required to make one payment for the taxable year (due January 17, 2006); and
2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66-2/3%) instead of ninety percent (90%);

3. If you file your return and pay the tax due on or before the first day of March, 2006, no penalty is due.

Mark the appropriate box in PART I and complete PART III or only column (d) of PART IV to figure your penalty. Be sure to use the proper percentage when calculating line 6, and carry the entire figure shown on line 8 to column (d), line 16.

### Waiver of Penalty

If you are subject to underpayment penalty, all or part of the penalty will be waived if the West Virginia State Tax Department determines that:

1. The penalty was caused by reason of casualty or disaster;
2. The penalty was caused by unusual circumstances which makes imposing the penalty unfair or inequitable.

To request a waiver of the penalty, check the box in PART I and attach a signed statement explaining the reasons you believe the penalty should be waived. If you have documentation substantiating your statement, attach a copy. The Department will notify you if your request for waiver is not approved.

### PART II - FOR ALL FILERS

**Line 1** - Enter the amount from line 8 of Form IT-140 or line 11 of Form IT-140NR/PY.

**Line 2** - Enter the sum of any amounts shown on lines 11, 12 and 13 of Form IT-140 or lines 14, 15 and 16 of Form IT-140NR/PY.

**Line 3** - Subtract line 2 from line 1 and enter the result.

**Line 4** - Enter the amount of withholding tax shown on line 9 of Form IT-140 or line 12 of Form IT-140NR/PY.

**Line 5** - Subtract line 4 from line 3 and enter the result. **IF LINE 5 IS LESS THAN \$600, YOU ARE NOT SUBJECT TO THE PENALTY AND NEED NOT FILE FORM IT-210.**

**Line 6** - Multiply line 3 by ninety percent (90%) and enter the result.

**Line 7** - Enter your tax after credits from your 2004 West Virginia return. If you filed Form IT-140 in 2004, your tax after credits will be line 8 reduced by the sum of lines 11, 12 and 13; if you filed Form IT-140NR/PY, your tax after credits will be line 11 reduced by the sum of lines 14, 15 and 16.

**Line 8** - Compare the amounts shown on lines 6 and 7. If line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6. Otherwise, enter the smaller of line 6 or line 7.

### PART III - SHORT METHOD

You may use the short method to figure your penalty only if:

1. You made no estimated tax payments (or your only payments were West Virginia income tax withheld); or
2. You paid estimated tax and the payments were made in four equal installments on the due dates.

**NOTE:** If any of your payments were made earlier than the due date, you may use the short method to figure your penalty; however, using the short method may cause you to pay a higher penalty (if the payments were only a few days early, the difference is likely to be very small).

You may not use the short method if:

1. You made any estimated tax payments late; or
2. You checked BOX C or BOX D in PART I.

If you can use the short method, complete lines 9 through 12 to figure your total underpayment for the year and lines 13 through 15 to figure the penalty due. If you checked BOX E in PART I because you are a farmer, the figure to use on line 13 is .02340 instead of .06351.

In certain instances, the penalty due shown on line 15 may be waived. See Waiver of Penalty for more details.

### PART IV - REGULAR METHOD

Use the regular method to figure your penalty if you are not eligible to use the short method.

#### Section A - Figure Your Underpayment

**Line 16** - Enter in columns (a) through (d) the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 8 of PART II divided by four. If BOX D of PART I applies to you, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

**Line 17** - Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income. In column (a), enter the tax payments you made by April 15, 2005, for the 2005 tax year; in column (b), enter payments you made after April 15, and on or before June 15, 2005; in column (c), enter payments you made after June 15, and on or before September 15, 2005; and in column (d), enter payments you made after September 15, and on or before January 17, 2006.

When figuring your payment dates and the amounts to enter on line 17 of each column, apply the following rules:

1. For West Virginia income tax withheld, you are considered to have paid one-fourth of these amounts on each payment due date, unless you check Box C in Part I and show otherwise.

2. Include in your estimated tax payments any overpayment from your 2004 West Virginia tax return that you elected to apply to your 2005 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2005.
3. If you file your return and pay the tax due on or before January 31, 2006, include the tax you pay with your return in column (d) of line 17. In this case, you will not owe a penalty for the payment due January 2006.

**Line 18** - Enter any overpayment from the previous column on line 18.

**Line 19** - Add lines 17 and 18 in each column and enter the result on line 19.

**Line 20** - Add lines 22 and 23 from the previous column and enter the result in each column.

**Line 21** - Subtract line 20 from line 19 in each column and enter the result on line 21. If line 20 is equal to or more than line 19 in any column, enter zero on line 21 in that column.

**Line 22** - Subtract line 19 from line 20 for any column for which line 20 is more than line 19; otherwise, enter zero.

**Line 23** - Subtract line 21 from line 16 for any column for which line 16 is more than line 21; otherwise, enter zero. If line 23 is zero for all payment periods, you do not owe a penalty. However, if you checked any box in PART I, you must file Form IT-210 with your return.

**Line 24** - Subtract line 16 from line 21 for any column for which line 21 is more than line 16; otherwise, enter zero. Be sure to enter the amount from line 24 on line 18 of the next column.

### Section B - Figure the Penalty

Caution: Read the following instructions before completing Section B.

Figure the penalty by applying the appropriate rate against each underpayment on line 23. The penalty is figured for the number of days that the underpayment remains unpaid.

The rates are established twice during each calendar year, on January 1 and July 1. If an underpayment remains unpaid for more than one rate period, the penalty for that underpayment may be figured using more than one rate. The annual rate is nine and one-half percent (9.5%) from January 1, 2005 through June 30, 2006 and will require only one rate for all underpayments.

Use line 25 to figure the number of days the underpayment remains unpaid. Use line 27 to compute the actual penalty amount by applying the proper rate to the underpayment for the number of days it was unpaid.

Each payment must be applied to the oldest outstanding underpayment. It does not matter if you designate a payment for a later period. For example, if you have an underpayment for the April 15 installment period, the payment you make June 15 will first be applied to pay off the April 15 underpayment; any remaining portion of the payment will be applied to the June 15 installment.

Also, apply the following rules:

1. Show the West Virginia withholding tax attributable to each installment due date; do not list the withholding attributable on or after January 1, 2006.
2. Any balance due paid on or before April 17, 2006 with your personal income tax return is considered a payment and should be listed on line 17, column (d). For the payment date, use the date you file your return, or April 17, 2006, whichever is earlier.

**Chart of Total Days Per Rate Period**

Rate Period	Line 25
(a)	367
(b)	306
(c)	214
(d)	90

For example, if you have an underpayment on line 23, column (a), you would enter 367 in column (a) of line 25.

The following line-by-line instructions apply only to column (a) of Section B. If there is an underpayment shown in any other column on line 23, complete lines 25 and 27 in a similar fashion.

**Line 25** - Enter in column (a) the total number of days from 4/15/05 to the date of the first payment. If no payments enter 367.

**Line 26** - The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365. **The annual interest rate for underpayments is nine and one-half percent (9.5%) through June 30, 2006, resulting in a daily rate of .000260.**

**Line 27** - Make the computation requested and enter the result. Note that the computation calls for the "underpayment on line 23". The amount to use as the "underpayment" depends on whether or not a payment is listed.

**If There Is A Payment** - The "underpayment" for the computation on line 27 is the amount of the payment applied to the line 23 underpayment. If the payment is more than the underpayment, apply only an amount equal to the underpayment and use that amount for the line 27 computation. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use

the space at the bottom of page 24 or a separate sheet of paper to show any additional computations.

**If There Are No Payments** - The "underpayment" is the entire amount shown on line 23.

### The Following Conditions Determine If Additional Computations Are Needed For Column (a):

1. The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a). Figure the penalty for any underpayments shown in columns (b) through (d) on line 23.
2. No payments. Figure the penalty for any underpayments shown in columns (b) through (d) on line 23.
3. The payment did not reduce the underpayment to zero, and there are no other payments.

Make one other computation for lines 25 and 27. The second computation is to figure the penalty on the unpaid balance (the portion of the underpayment that remained unpaid for the entire period).

On line 25, enter 367. This is the total number of days in the rate period. See the **Chart of Total Days Per Rate Period**.

On line 27, make the computation and enter the result.

4. Additional payments were made and the first payment did not reduce the underpayment to zero. On line 23, list the amounts and payment dates that apply to the underpayment for the installment period. Figure the penalty for each amount on line 23. If an underpayment balance remains after applying all the payments, figure the penalty on the remaining balance for the entire rate period.

### Columns (b) through (d)

To complete columns (b) through (d), use the same procedures as for column (a). However, apply only those payments in each column which have not been used in a previous column.

**Line 28** - Add all figures from line 27. Enter the sum on line 28 and on the appropriate PENALTY DUE line of your personal income tax return.

**Line 26. WAGES, SALARIES, AND TIPS.**

Column A - Enter total of all wages, salaries, tips and other employee compensation as reported on your federal income tax return.

Column B - Enter portion of the federal amount (Column A) received during the period of time you were a West Virginia resident.

Column C - Enter wages received from West Virginia source(s) while a nonresident of West Virginia.

**RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA** - wages and salaries received from West Virginia should NOT be reported in Column C.

**Lines 27 and 28. INTEREST AND DIVIDEND INCOME.**

Column A - Enter interest and dividend income from federal income tax return.

Column B - Enter portion received during the period of time you were a West Virginia resident.

Column C - Enter interest and dividend income earned while a nonresident that is derived from a business, trade, profession or occupation carried on in West Virginia.

**Line 29. REFUNDS OF STATE AND LOCAL TAXES.**

Column A - Enter total taxable state and local income tax refunds reported on your federal income tax return.

Column B - Enter portion received during the period of time you were a West Virginia resident.

Column C - Do not enter any refunds received during the period you were a nonresident.

**Line 30. ALIMONY RECEIVED.**

Column A - Enter total alimony received as reported on your federal income tax return.

Column B - Enter ONLY the portion received during the period of time you were a West Virginia resident.

Column C - Do not enter any alimony received during the period you were a nonresident.

**Line 31. BUSINESS INCOME** (including business profit or loss and income from rents, royalties, partnerships, estates, trusts and S-corporations).

Column A - Enter total amounts of ALL income reported on your federal income tax return.

Column B - Enter ONLY the portion received during the period of time you were a West Virginia resident.

Column C - Enter any portion derived from West Virginia source(s) during the period of time you were a nonresident.

**Business carried on.** A business, trade, profession, or occupation (not including personal services as an employee) is considered to be carried on in West Virginia if you maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly carried on in West Virginia. This definition is not

exclusive. A business is considered to be carried on in West Virginia if it is transacted here with a fair measure of permanency and continuity.

**Business carried on within and without West Virginia.** If, while a nonresident, a business, trade or profession is carried on within and without West Virginia, and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business carried on within West Virginia on line 31, Column C.

If the West Virginia income of the business cannot be determined from your books, explain your method of allocation of profits to West Virginia on a separate sheet.

**Rent and Royalty Income.** As a nonresident, report in Column C any rents and royalties from: (1) real property located in West Virginia, whether or not the property is used in connection with a business; (2) tangible personal property not used in a business if such property is located in West Virginia; and (3) tangible and intangible personal property used in or connected with a business, trade, profession or occupation carried on in West Virginia.

If a business is carried on both within West Virginia and from sources outside West Virginia, attach your method of allocation on a separate sheet.

However, do not allocate income from real property. Income from real property must be entirely included if the real property is located in West Virginia and entirely excluded if the real property is located outside West Virginia.

Report in Column C your share of rent and royalty income from a partnership of which you are a member from Form IT-165 or from an estate or trust of which you are a beneficiary from Form IT-141.

**Partnerships.** As a nonresident, enter in Column C your distributive share of partnership income from Form NRW-2, Schedule K-1, or Form IT-165.

**S-Corporation shareholders.** As a nonresident, enter in Column C your pro rata share of income or loss from an electing West Virginia S-Corporation from Form NRW-2, Schedule K-1, or Form WV-CNT-112S.

**Estates and Trusts.** Report in Columns B and C your share of estate or trust income as a part-year resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary from Form NRW-2, Schedule K-1, or Form IT-141.

**Passive activity loss limitations.** A nonresident must recompute any deduction taken on the federal return for passive activity losses, to determine the amounts that would be allowed if federal adjusted gross income took into account only those items of income, gain, loss or deduction derived from or connected with West Virginia source(s).

If a part-year resident, recalculate your passive activity loss limitations as if separate federal returns were filed for resident and nonresident periods.

**Line 32. CAPITAL GAINS OR LOSSES.**

Column A - Enter the capital gain or loss from the sale or exchange of property, including securities, as reported on your federal return.

Column B - Report any capital gain or loss which occurred during the period of West Virginia residency.

Column C - Compute the amount to be reported as capital gain or loss from West Virginia sources in accordance with federal provisions for determining capital gains or losses, and deductions for capital loss carryover from West Virginia sources to the extent included in computing your federal adjusted gross income.

Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a trade or business, and capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary, or from an electing West Virginia S-Corporation of which you are a shareholder. Any capital gains or losses from business property (other than real property) of a business carried on both in and out of West Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital gains or losses.

**Line 33. SUPPLEMENTAL GAINS OR LOSSES.**

Column A - Enter any other gains or losses from the sale or exchange of non-capital assets used in a trade or business as reported on your federal return.

Column B - Report any supplemental gain or loss which occurred during the period you were a West Virginia resident.

Column C - Figure the amount to be reported by applying the federal provisions for determining gains or losses from sale or exchange of other than capital assets to your West Virginia transactions.

Non-capital transactions from West Virginia sources are those transactions from your federal return pertaining to property used in connection with a business, trade, profession or occupation carried on in West Virginia. Also included is your share of any non-capital gains or losses from a partnership of which you are a member, from an estate or trust of which you are a beneficiary, or from an electing West Virginia S-Corporation of which you are a shareholder. Use the federal adjusted basis of your property in all computations.

**Line 34. PENSIONS AND ANNUITIES.**

Column A - Enter the taxable amount of the pensions and annuities reported on your federal return.

Column B - Enter the taxable amount of any pensions and annuities received while a West Virginia resident.

Column C - Enter the income from pensions and annuities that was derived from or connected with West Virginia sources. Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is employed or used as an asset in a business, trade, profession or occupation you carried on in West Virginia.

**Line 35. FARM INCOME OR LOSS.**

Column A - Enter the amount reported on your federal return.

Column B - Enter the portion that represents farm income or loss for the period during which you were a West Virginia resident.

Column C - Enter the portion that represents income or loss from farming carried on in West Virginia while a nonresident.

Reporting farm income is similar to reporting business income. See the instructions for reporting business income (line 31) on page 28, including the instructions for reporting when business is carried on within and without West Virginia.

**Line 36. UNEMPLOYMENT COMPENSATION.**

Column A - Enter the amount reported on your federal return.

Column B - Enter the portion received while a West Virginia resident.

Column C - Enter the portion received while a

nonresident, but derived or resulting from employment in West Virginia.

**Line 37. SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.**

Column A - Enter the amount of taxable social security and railroad retirement benefits reported on the federal return.

Column B - Enter the portion received as a West Virginia resident.

Column C - Do not enter any amount received for the period of nonresidency.

**Line 38. OTHER INCOME.**

Column A - Enter the total of other income reported on the federal return. Identify each source in the space provided. Attach additional statements, if necessary.

Column B - Enter the portion received while a West Virginia resident.

Column C - Enter the portion derived from or connected with West Virginia sources and received while a nonresident.

NOTE: If you have any special accrual income, it should be included in Columns A and B of this line. See page 9 for more information on special accruals.

**Line 39. TOTAL INCOME.**

Add lines 26 through 38 of each column and enter the result on this line.

**Lines 40 - 46. ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME.**

Column A - Enter the adjustments to income as reported on federal Form 1040 or 1040A. These adjustments include penalty on early withdrawal of savings, IRA deductions, deductions for self-employment tax and other deductions.

Column B - Enter any adjustment incurred while a resident of West Virginia.

Column C - Enter any adjustment connected with income from West Virginia sources incurred as a nonresident.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

Include in Column B only the portion of alimony adjustment attributable to the period of West Virginia residency.

**Line 47. TOTAL ADJUSTMENTS.**

Enter total of all adjustments from lines 40 through 46 for each column.

**Line 48. ADJUSTED GROSS INCOME.**

Subtract line 47 from line 39 in each column and enter the result on this line.

**Line 49. WEST VIRGINIA INCOME.**

Add Column B and Column C and enter the total here.

**Line 50. INCOME SUBJECT TO WEST VIRGINIA STATE TAX BUT EXEMPT FROM FEDERAL TAX.**

**Part-Year Residents Only.** Enter income subject to West Virginia tax and not included in federal adjusted gross income. This income will be shown as an addition to federal adjusted gross income on Schedule M.

**Line 51. TOTAL WEST VIRGINIA INCOME.**

Add the amounts shown on lines 49 and 50 and enter the total here and on line 1 of Form IT-140NR/PY.



The SMART529™ college savings program offers flexible investment options designed to meet a variety of savings goals.

Account owners may receive a special deduction on their West Virginia State personal income tax that is not available for any other college savings plan.

For more information call the SMART529™ college savings service center at 1-866-574-3542.

## Give to the West Virginia Children's Trust Fund

Help children grow up free from abuse and neglect.



Check the box on your West Virginia Income Tax Form.

Good beginnings last a lifetime.

Or mail your contribution to:

The West Virginia Children's Trust Fund

P.O. Box 5424  
Charleston, WV 25361  
304-558-4637

or contribute online at  
[www.wvctf.org](http://www.wvctf.org)

Complete Schedule M to report increasing or decreasing modifications to the federal adjusted gross income. This schedule is not required if you report a modification other than those listed on lines 68 or 69 and can be clearly described in the space provided on lines 3 and 4.

**IMPORTANT** - These definitions apply to the modifications on lines 68 and 69:

**PERMANENTLY AND TOTALLY DISABLED.** An individual (regardless of age) is permanently and totally disabled if he/she is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months.

**SURVIVING SPOUSE.** A taxpayer whose spouse died during the year prior to the taxable year for which the annual return is being filed and who has not remarried at any time before the end of the year for which the annual return is being filed.

If you claim a modification on line 68 for being permanently and totally disabled during 2005 OR on line 69 as the surviving spouse of a taxpayer who was permanently and totally disabled prior to his/her death, you **MUST** attach a 2005 West Virginia Schedule H. **A copy of federal Schedule R or a previously filed West Virginia Schedule H may be substituted for the 2005 Schedule H.**

If you are disabled **AND OVER 65**, you are not required to complete Schedule H. **Enter year of birth on the front of Form IT-140NR/PY.**

If you claim a modification other than those shown on Schedule M, it must be explained on line 3 or 4 of your return.

**Modifications Increasing Federal Adjusted Gross Income (additions to income).**

**Line 52. INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS.** Enter the amount of any interest or dividend income (received by or credited to you during the taxable year) on bonds or securities of any United States authority, commission or instrumentality which the laws of the United States exempt from federal income tax but not from state income tax.

**Line 53. INTEREST OR DIVIDEND INCOME ON STATE AND LOCAL BONDS (OTHER THAN WEST VIRGINIA).** Enter the amount of any interest or dividend income on state and local bonds (other than West Virginia and its political subdivisions) received by or credited to you.

**Line 54. INTEREST ON MONEY BORROWED TO PURCHASE BONDS EARNING EXEMPT WEST VIRGINIA INCOME.** Enter the amount of any interest deducted, as a business expense or otherwise, from your federal adjusted gross income, in connection with money borrowed to purchase or carry bonds or securities, the income from which is exempt from West Virginia income tax.

**Line 55. LUMP SUM PENSION DISTRIBUTIONS.** Enter the amount of any qualifying 402(e) lump sum distributions **not** included in your federal adjusted gross income that was separately reported and taxed on federal Form 4972.

**Line 56. OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX.** West Virginia income tax is based on federal adjusted gross income determined by existing law at the beginning of the taxable year. If Congress changes federal tax law to exclude certain income from 2005 federal adjusted gross income after December 31, 2004 enter the amount of that income on line 56 of Schedule M (**for example; income deducted under Section 199 of the Internal Revenue Code**). **Attach Schedule K-1(s).**

**Line 57. WITHDRAWALS FROM A MEDICAL SAVINGS ACCOUNT OR PREPAID TUITION CONTRACT/PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES.** Enter the amount of any withdrawal you made from a qualified medical savings account or prepaid tuition contract/plan which was spent for **OTHER** than qualifying expenses.

Any amount entered on this line may also be subject to a twenty percent (20%) surtax (Schedule T, page 22).

**Line 58. TOTAL ADDITIONS.** Add lines 52 through 57. Enter the result here and on line 3 of Form IT-140NR/PY.

**Modifications Decreasing Federal Adjusted Gross Income (subtractions to income).**

**NOTE: COMPLETE THIS SECTION OF SCHEDULE M LINE-BY-LINE.** If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income-producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership.

**Line 59. INTEREST OR DIVIDENDS ON UNITED STATES OBLIGATIONS.** Enter the total amount of interest or dividend income on obligations of the United States and its possessions, bonds or securities from any United States authority, commission, or instrumentality to the extent includible in your federal adjusted gross income but exempt from state income tax under federal law. This will include United States Savings Bonds and federal interest dividends paid to shareholders of a regulated investment company under Section 852 of the IRS Code. Also include on this line interest earned on West Virginia bonds which are subject to federal tax but exempt from state tax under West Virginia law.

**Line 60. ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFF'S OR FIREMEN'S RETIREMENT.** Enter the taxable amount of retirement income reported on your federal return which was received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system, **REGARDLESS OF YOUR AGE.** This is the taxable amount of re-

tirement income received from these sources, including any survivorship annuities, which is included in your federal adjusted gross income

**Line 61. WEST VIRGINIA TEACHERS RETIREMENT, WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT, MILITARY RETIREMENT AND FEDERAL RETIREMENT. (MAXIMUM DEDUCTION \$2,000).** Regardless of your age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return which was received from (A) The West Virginia Teachers Retirement System, (B) The West Virginia Public Employees Retirement System, (C) Military Retirement and (D) Federal Retirement. **Do not enter more than \$2,000.**

**Line 62. MILITARY RETIREMENT MODIFICATION.** There is an additional modification for a maximum of \$20,000. If your pension is equal to or greater than \$22,000, enter \$20,000 here. If the pension is less than \$22,000, enter \$20,000 or the total amount of the pension received less the \$2,000 claimed on line 61. In no case should the combined amount (line 61 and line 62) exceed the total amount of military retirement income.

**Line 63. PENSION BENEFIT GUARANTY MODIFICATION.** If you retired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between the amount you would have received had the plan not terminated and the amount actually received from the guarantor.

**Attach** a completed Schedule PBGC (page 20) and a copy of **1099R** provided by the guarantor. Failure to do so will delay the processing of your return.

**Line 64. INCOME INCLUDIBLE IN FEDERAL ADJUSTED GROSS INCOME BUT EXEMPT FROM STATE TAX BY FEDERAL LAW.** Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay which is included in your federal adjusted gross income. Enclose form **1099RRB** to support modification. West Virginia does not impose tax on this income.

Social Security benefits taxable on your federal return are also taxable to West Virginia and should **NOT** be included on this line.

**Line 65. REFUNDS OF STATE AND LOCAL INCOME TAXES.** Enter the amount reported on your federal return. Only refunds included in your federal adjusted gross income are subject to this modification.

**Line 66. CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST.** Enter here payments paid to prepaid tuition trust fund/savings plan trust, but only to the extent the amount is not already allowable as a deduction when arriving at your federal adjusted gross income.

**Line 67. OTHER DEDUCTION(S).** Enter here payment(s) for premiums paid for a long-term care insurance and contribution(s) made to a West Virginia Medical Savings Account, but only to the extent the amount is not already allowable as a deduction when arriving at your federal adjusted gross income.

**Line 68. SENIOR CITIZENS OR DISABILITY DEDUCTIONS.** Taxpayers MUST be age 65 or older or certified as permanently and totally disabled during 2005 to receive this deduction. If you and/or your spouse meet these requirements, complete this line. If filing a joint return, income must be allocated according to which spouse actually received it. Joint income should be divided between husband and wife in the ratio of their respective percentage of ownership. (See example on page 8).

**Line 68(a).** Enter all income (for each spouse, if joint return) which has not been reported on lines 59 through 67 of Schedule M.

**Line 68(b).** \$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer under state law.

**Line 68(c).** Enter the total shown for each spouse as deductions from lines 59 through 62 of Schedule M. Your maximum deduction on line 68(b) is reduced by this amount.

**Line 68(d).** Subtract line 68(c) from line 68(b) for each spouse. If line 68(c) is larger than line 68(b), enter zero on line 68(d).

Compare the amounts shown on lines 68(a) and 68(d) for each spouse. Enter the smaller of these two amounts on line 68 for that spouse. **ONLY THE ELIGIBILITY OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE REDUCING INCOME MODIFICATION.** If one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.

**Line 69. INCOME RECEIVED BY SURVIVING SPOUSE.** If you are the surviving spouse (regardless of age) of a decedent who had attained the age of 65 OR was certified as permanently and totally disabled (regardless of age) prior to his/her death, you may take a modification if you receive taxable income from any source not included on line 68. This is a one-time modification and must be claimed on the annual income tax return in the year following the year in which the death of the spouse occurred. If your total deductions from income shown on lines 59, 60, 61 and 68 are \$8,000 or more, you are not eligible for an additional modification on line 69.

**Line 70.** Add lines 59 through 69 for each column and enter the results here.

**Line 71. TOTAL SUBTRACTIONS.** Combine Columns A and B from line 70 and enter the result here and on line 4 of Form IT-140NR/PY.

## INSTRUCTIONS FOR SCHEDULE T

You are required to complete Schedule T if:

- your 2005 federal total tax includes an amount of Alternative Minimum Tax; or
- you made a withdrawal from a medical savings account not previously designated for use for nonmedical purposes, and is subject to the twenty percent (20%) surtax.

The amount to be entered on line 1 of Schedule T is the Federal Alternative Minimum Tax shown on federal Form 6251.

**NOTE:** If you received interest income which is specifically exempt from taxation by the West Virginia Code (including interest received from West Virginia Housing Development Authority Bonds) which is included in your federal base income, you must recompute your Federal Al-

ternative Minimum Tax, excluding the nontaxable income, for purposes of calculating your West Virginia Minimum Tax. The amount entered on line 1 of Schedule T should be this recomputed Federal Alternative Minimum Tax.

Complete lines 7 and 8 if you made a withdrawal from a medical savings account **not** used for medical purposes. The amount shown on line 8 must be added to line 6 to determine your total West Virginia tax liability.

## INSTRUCTIONS FOR SCHEDULE G - MARRIED TAXPAYERS FILING SEPARATE RETURNS

Married taxpayers who file separate federal returns **MUST** also file separate state returns. If a joint return is filed for federal income tax purposes, you may elect to file either a joint or separate state return. When joint federal but separate state returns are filed, each spouse must compute his or her West Virginia adjusted gross income separately as if the federal adjusted gross income of each had been determined on separately filed federal returns.

If one spouse was a resident of West Virginia for the entire taxable year and the other spouse a nonresident for the entire taxable year and they filed a joint federal income tax return, they may choose to file as residents of West Virginia on a joint return. The total income earned by each spouse for the entire year, regardless of where earned, must be reported on the joint return as taxable to West Virginia. If one spouse was a resident for the entire taxable year and the other spouse a part-time resident of West Virginia, separate returns must be filed.

The spouse who is a resident for the entire year must report their income on Form IT-140. The spouse who is a part-year resident must use Form IT-140NR/PY.

**Taxpayers who are married and filing separate returns must calculate their tax using RATE SCHEDULE II. Any taxpayer who is married, filing separate returns and claiming more than one personal exemption must complete Schedule G to document his or her personal exemptions.**

## INSTRUCTIONS FOR PURCHASER'S USE TAX RETURN

Purchaser's Use Tax is a 6 percent tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks and other purchases of taxable items. A credit will be granted for any sales tax paid to another state up to the full amount of West Virginia Use Tax liability (6 percent).

Line 1. Enter total purchases subject to use tax on which 6 percent sales tax has not been paid.

Line 2. Multiply Line 1 by 6 percent (.06).

Line 3. Enter any sales tax paid to another state. Amount cannot exceed 6 percent of total purchases.

Line 4. Subtract Line 3 from Line 2 and enter tax due.

**Do not mail use tax return with your personal income tax return.**

**MAIL TO:**

**West Virginia State Tax Department  
Internal Auditing Division  
P.O. Box 11412  
Charleston, WV 25339-1412**

Subject to certain limitations, a West Virginia **resident** may be allowed a credit against his/her West Virginia income tax for any income tax imposed for the taxable year by another state, on income derived from sources within the other state.

**Part-year residents** may only claim credit for taxes paid to another state during their period of West Virginia residency.

**Nonresidents** will not be allowed a Schedule E credit under any circumstances. The purpose of the credit is to prevent **dual taxation** of such income.

The amount of a Schedule E credit is subject to the following limitations:

- A. The credit cannot exceed the amount of tax actually payable to the other state on income also subject to West Virginia tax. This is the actual amount of income tax computed on the nonresident return filed with the other state.
- B. The credit cannot exceed the percentage of the West Virginia tax determined by dividing the portion of the taxpayer's West Virginia income subject to taxation in another state by the total amount of the taxpayer's West Virginia income.
- C. The credit cannot reduce the West Virginia tax due to an amount less than would have been due if the income subject to taxation by the other state was excluded from the taxpayer's West Virginia income.

When computing the Schedule E credit, do **not** use the amount of tax that may have been withheld from your wages. This is **not** the actual tax paid to the other state.

Failure to attach a copy of the other state's return will result in the claimed credit being disallowed. This credit is not allowed in any case for income tax imposed by a city, township, borough, or any political subdivision of a state.

**A separate Schedule E must be completed and attached for each state for which you are claiming a credit.**

#### West Virginia Resident

**Lines 43 through 53.** Enter the appropriate information on the proper lines of Schedule E (page 14).

You may claim credit on your West Virginia Resident Income Tax Return for state income tax paid, as a nonresident, to the following states:

Alabama	Delaware	Indiana	Michigan	New Hampshire	Oklahoma
Arizona	District of Columbia	Iowa	Minnesota	New Jersey	Oregon
Arkansas	Georgia	Kansas	Mississippi	New Mexico	Rhode Island
California	Hawaii	Louisiana	Missouri	New York	South Carolina
Colorado	Idaho	Maine	Montana	North Carolina	Utah
Connecticut	Illinois	Massachusetts	Nebraska	North Dakota	Vermont
					Wisconsin

\*\*\*NOTE: THE ABOVE LIST IS SUBJECT TO CHANGE AT ANY TIME\*\*\*

#### West Virginia Part-Year Resident

Enter the appropriate information on the proper lines of Schedule E (page 19).

**Line 72.** Enter the tax imposed by the state of nonresidence on income also taxed by this state. Do not use the amount of any tax which may have been withheld from your wages; this does not represent the actual tax paid to the other state. Do not include the amount of any interest, additions to tax or other penalty which may have been paid with respect to such tax. Be sure to enter the name of the state for which you are claiming credit on the line provided.

**Line 73.** Enter the amount shown on line 11 of Form IT-140NR/PY.

**Line 74.** Enter the total of all items listed in

Column B of Schedule A which were derived from the state named on line 72.

**Line 75.** Enter the amount shown on Schedule A, line 51.

**Line 76. Limitation of Credit.** Multiply line 73 by line 74 and divide the result by line 75; enter the result on line 76.

**Line 77. Alternative West Virginia Taxable Income.** Subtract line 74 from line 75.

**Line 78. Alternative West Virginia Income Tax.** Must be calculated as follows:

- a. Calculate the tentative tax (see the instructions for line 9 on page 10).

- b. Determine the income percentage by dividing line 77 by your federal adjusted gross income.

- c. Multiply tentative tax by the income percentage to arrive at the alternative income tax.

**Line 79. Limitation of Credit.** Subtract line 78 from line 73.

**Line 80. Maximum Credit.** Subtract line 15 of Form IT-140NR/PY from line 73 and enter the result here.

**Line 81. Total Credit (the smallest of lines 72, 73, 76, 79 or 80).** Enter amount here and on line 16 of Form IT-140NR/PY.

### SPECIAL INSTRUCTIONS FOR THE FOLLOWING STATES:

#### Kentucky

**KENTUCKY, MARYLAND OR OHIO.** If your income during 2005 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with the state in which taxes were withheld. If you had income from a source other than wages and/or salaries, you are allowed a credit for income taxes paid by completing Schedule E and attaching a copy of your return. You should also attach a statement explaining the source of income for which the credit is claimed.

**NOTE.** The State of West Virginia is now required to withhold Maryland state tax from the wages of

#### Maryland

any Maryland resident who works for a West Virginia state government agency. For further information, contact the personnel office of the agency for which you are employed.

**PENNSYLVANIA OR VIRGINIA.** If your income during 2005 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with these states. If you spent more than 183 days in one of these states and are considered an actual resident for tax purposes, or, if you had income from a source other than wages and/or salaries, you are allowed credit for income taxes paid to the Commonwealth

#### Ohio

#### Pennsylvania

of Pennsylvania or Virginia by completing Schedule E and attaching a copy of that state's return, including a statement if you are claiming a Schedule E credit because you were also taxed as a resident. You should also attach a statement explaining the source of income for which the credit is claimed.

**SPECIAL NOTE: You may be relieved from having another state's income tax withheld from your wages. Contact your employer or the other state's taxing authority for additional information.**

#### Virginia

BASED ON TAXABLE INCOME

Taxpayers whose filing status is "1" or "2" and with taxable income \$100,000 or less may use this tax table. All other taxpayers must compute their tax using the Rate Schedules. Make sure the taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.

Table with 8 columns of tax brackets (At Least, Less Than, Your Tax Is) and corresponding tax amounts. The table is organized into 12 major sections, each representing a different taxable income range (e.g., 0-700, 700-1700, etc.). Each section contains a grid of values for various income levels and their corresponding tax amounts.

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME					
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is			
<b>46850</b>	<b>46900</b>	<b>1988</b>	<b>50850</b>	<b>50900</b>	<b>2228</b>	<b>54850</b>	<b>54900</b>	<b>2468</b>	<b>58850</b>	<b>58900</b>	<b>2708</b>	<b>62850</b>	<b>62900</b>	<b>2962</b>	<b>66850</b>	<b>66900</b>	<b>3222</b>	<b>70850</b>	<b>70900</b>	<b>3482</b>	<b>74850</b>	<b>74900</b>	<b>3742</b>
46900	46950	1991	50900	50950	2231	54900	54950	2471	58900	58950	2711	62900	62950	2965	66900	66950	3225	70900	70950	3485	74900	74950	3745
46950	47000	1994	50950	51000	2234	54950	55000	2474	58950	59000	2714	62950	63000	2968	66950	67000	3228	70950	71000	3488	74950	75000	3748
47000	47050	1997	51000	51050	2237	55000	55050	2477	59000	59050	2717	63000	63050	2972	67000	67050	3232	71000	71050	3492	75000	75050	3752
47050	47100	2000	51050	51100	2240	55050	55100	2480	59050	59100	2720	63050	63100	2975	67050	67100	3235	71050	71100	3495	75050	75100	3755
47100	47150	2003	51100	51150	2243	55100	55150	2483	59100	59150	2723	63100	63150	2978	67100	67150	3238	71100	71150	3498	75100	75150	3758
47150	47200	2006	51150	51200	2246	55150	55200	2486	59150	59200	2726	63150	63200	2981	67150	67200	3241	71150	71200	3501	75150	75200	3761
47200	47250	2009	51200	51250	2249	55200	55250	2489	59200	59250	2729	63200	63250	2985	67200	67250	3245	71200	71250	3505	75200	75250	3765
47250	47300	2012	51250	51300	2252	55250	55300	2492	59250	59300	2732	63250	63300	2988	67250	67300	3248	71250	71300	3508	75250	75300	3768
47300	47350	2015	51300	51350	2255	55300	55350	2495	59300	59350	2735	63300	63350	2991	67300	67350	3251	71300	71350	3511	75300	75350	3771
<b>47350</b>	<b>47400</b>	<b>2018</b>	<b>51350</b>	<b>51400</b>	<b>2258</b>	<b>55350</b>	<b>55400</b>	<b>2498</b>	<b>59350</b>	<b>59400</b>	<b>2738</b>	<b>63350</b>	<b>63400</b>	<b>2994</b>	<b>67350</b>	<b>67400</b>	<b>3254</b>	<b>71350</b>	<b>71400</b>	<b>3514</b>	<b>75350</b>	<b>75400</b>	<b>3774</b>
47400	47450	2021	51400	51450	2261	55400	55450	2501	59400	59450	2741	63400	63450	2998	67400	67450	3258	71400	71450	3518	75400	75450	3778
47450	47500	2024	51450	51500	2264	55450	55500	2504	59450	59500	2744	63450	63500	3001	67450	67500	3261	71450	71500	3521	75450	75500	3781
47500	47550	2027	51500	51550	2267	55500	55550	2507	59500	59550	2747	63500	63550	3004	67500	67550	3264	71500	71550	3524	75500	75550	3784
47550	47600	2030	51550	51600	2270	55550	55600	2510	59550	59600	2750	63550	63600	3007	67550	67600	3267	71550	71600	3527	75550	75600	3787
47600	47650	2033	51600	51650	2273	55600	55650	2513	59600	59650	2753	63600	63650	3011	67600	67650	3271	71600	71650	3531	75600	75650	3791
47650	47700	2036	51650	51700	2276	55650	55700	2516	59650	59700	2756	63650	63700	3014	67650	67700	3274	71650	71700	3534	75650	75700	3794
47700	47750	2039	51700	51750	2279	55700	55750	2519	59700	59750	2759	63700	63750	3017	67700	67750	3277	71700	71750	3537	75700	75750	3797
47750	47800	2042	51750	51800	2282	55750	55800	2522	59750	59800	2762	63750	63800	3020	67750	67800	3280	71750	71800	3540	75750	75800	3800
47800	47850	2045	51800	51850	2285	55800	55850	2525	59800	59850	2765	63800	63850	3024	67800	67850	3284	71800	71850	3544	75800	75850	3804
<b>47850</b>	<b>47900</b>	<b>2048</b>	<b>51850</b>	<b>51900</b>	<b>2288</b>	<b>55850</b>	<b>55900</b>	<b>2528</b>	<b>59850</b>	<b>59900</b>	<b>2768</b>	<b>63850</b>	<b>63900</b>	<b>3027</b>	<b>67850</b>	<b>67900</b>	<b>3287</b>	<b>71850</b>	<b>71900</b>	<b>3547</b>	<b>75850</b>	<b>75900</b>	<b>3807</b>
47900	47950	2051	51900	51950	2291	55900	55950	2531	59900	59950	2771	63900	63950	3030	67900	67950	3290	71900	71950	3550	75900	75950	3810
47950	48000	2054	51950	52000	2294	55950	56000	2534	59950	60000	2774	63950	64000	3033	67950	68000	3293	71950	72000	3553	75950	76000	3813
48000	48050	2057	52000	52050	2297	56000	56050	2537	60000	60050	2777	64000	64050	3037	68000	68050	3297	72000	72050	3557	76000	76050	3817
48050	48100	2060	52050	52100	2300	56050	56100	2540	60050	60100	2780	64050	64100	3040	68050	68100	3300	72050	72100	3560	76050	76100	3820
48100	48150	2063	52100	52150	2303	56100	56150	2543	60100	60150	2783	64100	64150	3043	68100	68150	3303	72100	72150	3563	76100	76150	3823
48150	48200	2066	52150	52200	2306	56150	56200	2546	60150	60200	2786	64150	64200	3046	68150	68200	3306	72150	72200	3566	76150	76200	3826
48200	48250	2069	52200	52250	2309	56200	56250	2549	60200	60250	2790	64200	64250	3050	68200	68250	3310	72200	72250	3570	76200	76250	3830
48250	48300	2072	52250	52300	2312	56250	56300	2552	60250	60300	2793	64250	64300	3053	68250	68300	3313	72250	72300	3573	76250	76300	3833
48300	48350	2075	52300	52350	2315	56300	56350	2555	60300	60350	2796	64300	64350	3056	68300	68350	3316	72300	72350	3576	76300	76350	3836
<b>48350</b>	<b>48400</b>	<b>2078</b>	<b>52350</b>	<b>52400</b>	<b>2318</b>	<b>56350</b>	<b>56400</b>	<b>2558</b>	<b>60350</b>	<b>60400</b>	<b>2799</b>	<b>64350</b>	<b>64400</b>	<b>3059</b>	<b>68350</b>	<b>68400</b>	<b>3319</b>	<b>72350</b>	<b>72400</b>	<b>3579</b>	<b>76350</b>	<b>76400</b>	<b>3839</b>
48400	48450	2081	52400	52450	2321	56400	56450	2561	60400	60450	2803	64400	64450	3063	68400	68450	3323	72400	72450	3583	76400	76450	3843
48450	48500	2084	52450	52500	2324	56450	56500	2564	60450	60500	2806	64450	64500	3066	68450	68500	3326	72450	72500	3586	76450	76500	3846
48500	48550	2087	52500	52550	2327	56500	56550	2567	60500	60550	2809	64500	64550	3069	68500	68550	3329	72500	72550	3589	76500	76550	3849
48550	48600	2090	52550	52600	2330	56550	56600	2570	60550	60600	2812	64550	64600	3072	68550	68600	3332	72550	72600	3592	76550	76600	3852
48600	48650	2093	52600	52650	2333	56600	56650	2573	60600	60650	2816	64600	64650	3076	68600	68650	3336	72600	72650	3596	76600	76650	3856
48650	48700	2096	52650	52700	2336	56650	56700	2576	60650	60700	2819	64650	64700	3079	68650	68700	3339	72650	72700	3599	76650	76700	3859
48700	48750	2099	52700	52750	2339	56700	56750	2579	60700	60750	2822	64700	64750	3082	68700	68750	3342	72700	72750	3602	76700	76750	3862
48750	48800	2102	52750	52800	2342	56750	56800	2582	60750	60800	2825	64750	64800	3085	68750	68800	3345	72750	72800	3605	76750	76800	3865
48800	48850	2105	52800	52850	2345	56800	56850	2585	60800	60850	2829	64800	64850	3089	68800	68850	3349	72800	72850	3609	76800	76850	3869
<b>48850</b>	<b>48900</b>	<b>2108</b>	<b>52850</b>	<b>52900</b>	<b>2348</b>	<b>56850</b>	<b>56900</b>	<b>2588</b>	<b>60850</b>	<b>60900</b>	<b>2832</b>	<b>64850</b>	<b>64900</b>	<b>3092</b>	<b>68850</b>	<b>68900</b>	<b>3352</b>	<b>72850</b>	<b>72900</b>	<b>3612</b>	<b>76850</b>	<b>76900</b>	<b>3872</b>
48900	48950	2111	52900	52950	2351	56900	56950	2591	60900	60950	2835	64900	64950	3095	68900	68950	3355	72900	72950	3615	76900	76950	3875
48950	49000	2114	52950	53000	2354	56950	57000	2594	60950	61000	2838	64950	65000	3098	68950	69000	3358	72950	73000	3618	76950	77000	3878
49000	49050	2117	53000	53050	2357	57000	57050	2597	61000	61050	2842	65000	65050	3102	69000	69050	3362	73000	73050	3622	77000	77050	3882
49050	49100	2120	53050	53100	2360	57050	57100	2600	61050	61100	2845	65050	65100	3105	69050	69100	3365	73050	73100	3625	77050	77100	3885
49100	49150	2123	53100	53150	2363	57100	57150	2603	61100	61150	2848	65100	65150	3108	69100	69150	3368	73100	73150	3628	77100	77150	3888
49150	49200	2126	53150	53200	2366	57150	57200	2606	61150	61200	2851	65150											

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME					
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is			
78850	78900	4002	81550	81600	4177	84250	84300	4353	86950	87000	4528	89650	89700	4704	92350	92400	4879	95050	95100	5055	97750	97800	5230
78900	78950	4005	81600	81650	4181	84300	84350	4356	87000	87050	4532	89700	89750	4707	92400	92450	4883	95100	95150	5058	97800	97850	5234
78950	79000	4008	81650	81700	4184	84350	84400	4359	87050	87100	4535	89750	89800	4710	92450	92500	4886	95150	95200	5061	97850	97900	5237
79000	79050	4012	81700	81750	4187	84400	84450	4363	87100	87150	4538	89800	89850	4714	92500	92550	4889	95200	95250	5065	97900	97950	5240
79050	79100	4015	81750	81800	4190	84450	84500	4366	87150	87200	4541	89850	89900	4717	92550	92600	4892	95250	95300	5068	97950	98000	5243
79100	79150	4018	81800	81850	4194	84500	84550	4369	87200	87250	4545	89900	89950	4720	92600	92650	4896	95300	95350	5071	98000	98050	5247
79150	79200	4021	81850	81900	4197	84550	84600	4372	87250	87300	4548	89950	90000	4723	92650	92700	4899	95350	95400	5074	98050	98100	5250
79200	79250	4025	81900	81950	4200	84600	84650	4376	87300	87350	4551	90000	90050	4727	92700	92750	4902	95400	95450	5078	98100	98150	5253
79250	79300	4028	81950	82000	4203	84650	84700	4379	87350	87400	4554	90050	90100	4730	92750	92800	4905	95450	95500	5081	98150	98200	5256
79300	79350	4031	82000	82050	4207	84700	84750	4382	87400	87450	4558	90100	90150	4733	92800	92850	4909	95500	95550	5084	98200	98250	5260
79350	79400	4034	82050	82100	4210	84750	84800	4385	87450	87500	4561	90150	90200	4736	92850	92900	4912	95550	95600	5087	98250	98300	5263
79400	79450	4038	82100	82150	4213	84800	84850	4389	87500	87550	4564	90200	90250	4740	92900	92950	4915	95600	95650	5091	98300	98350	5266
79450	79500	4041	82150	82200	4216	84850	84900	4392	87550	87600	4567	90250	90300	4743	92950	93000	4918	95650	95700	5094	98350	98400	5269
79500	79550	4044	82200	82250	4220	84900	84950	4395	87600	87650	4571	90300	90350	4746	93000	93050	4922	95700	95750	5097	98400	98450	5273
79550	79600	4047	82250	82300	4223	84950	85000	4398	87650	87700	4574	90350	90400	4749	93050	93100	4925	95750	95800	5100	98450	98500	5276
79600	79650	4051	82300	82350	4226	85000	85050	4402	87700	87750	4577	90400	90450	4753	93100	93150	4928	95800	95850	5104	98500	98550	5279
79650	79700	4054	82350	82400	4229	85050	85100	4405	87750	87800	4580	90450	90500	4756	93150	93200	4931	95850	95900	5107	98550	98600	5282
79700	79750	4057	82400	82450	4233	85100	85150	4408	87800	87850	4584	90500	90550	4759	93200	93250	4935	95900	95950	5110	98600	98650	5286
79750	79800	4060	82450	82500	4236	85150	85200	4411	87850	87900	4587	90550	90600	4762	93250	93300	4938	95950	96000	5113	98650	98700	5289
79800	79850	4064	82500	82550	4239	85200	85250	4415	87900	87950	4590	90600	90650	4766	93300	93350	4941	96000	96050	5117	98700	98750	5292
79850	79900	4067	82550	82600	4242	85250	85300	4418	87950	88000	4593	90650	90700	4769	93350	93400	4944	96050	96100	5120	98750	98800	5295
79900	79950	4070	82600	82650	4246	85300	85350	4421	88000	88050	4597	90700	90750	4772	93400	93450	4948	96100	96150	5123	98800	98850	5299
79950	80000	4073	82650	82700	4249	85350	85400	4424	88050	88100	4600	90750	90800	4775	93450	93500	4951	96150	96200	5126	98850	98900	5302
80000	80050	4077	82700	82750	4252	85400	85450	4428	88100	88150	4603	90800	90850	4779	93500	93550	4954	96200	96250	5130	98900	98950	5305
80050	80100	4080	82750	82800	4255	85450	85500	4431	88150	88200	4606	90850	90900	4782	93550	93600	4957	96250	96300	5133	98950	99000	5308
80100	80150	4083	82800	82850	4259	85500	85550	4434	88200	88250	4610	90900	90950	4785	93600	93650	4961	96300	96350	5136	99000	99050	5312
80150	80200	4086	82850	82900	4262	85550	85600	4437	88250	88300	4613	90950	91000	4788	93650	93700	4964	96350	96400	5139	99050	99100	5315
80200	80250	4090	82900	82950	4265	85600	85650	4441	88300	88350	4616	91000	91050	4792	93700	93750	4967	96400	96450	5143	99100	99150	5318
80250	80300	4093	82950	83000	4268	85650	85700	4444	88350	88400	4619	91050	91100	4795	93750	93800	4970	96450	96500	5146	99150	99200	5321
80300	80350	4096	83000	83050	4272	85700	85750	4447	88400	88450	4623	91100	91150	4798	93800	93850	4974	96500	96550	5149	99200	99250	5325
80350	80400	4099	83050	83100	4275	85750	85800	4450	88450	88500	4626	91150	91200	4801	93850	93900	4977	96550	96600	5152	99250	99300	5328
80400	80450	4103	83100	83150	4278	85800	85850	4454	88500	88550	4629	91200	91250	4805	93900	93950	4980	96600	96650	5156	99300	99350	5331
80450	80500	4106	83150	83200	4281	85850	85900	4457	88550	88600	4632	91250	91300	4808	93950	94000	4983	96650	96700	5159	99350	99400	5334
80500	80550	4109	83200	83250	4285	85900	85950	4460	88600	88650	4636	91300	91350	4811	94000	94050	4987	96700	96750	5162	99400	99450	5338
80550	80600	4112	83250	83300	4288	85950	86000	4463	88650	88700	4639	91350	91400	4814	94050	94100	4990	96750	96800	5165	99450	99500	5341
80600	80650	4116	83300	83350	4291	86000	86050	4467	88700	88750	4642	91400	91450	4818	94100	94150	4993	96800	96850	5169	99500	99550	5344
80650	80700	4119	83350	83400	4294	86050	86100	4470	88750	88800	4645	91450	91500	4821	94150	94200	4996	96850	96900	5172	99550	99600	5347
80700	80750	4122	83400	83450	4298	86100	86150	4473	88800	88850	4649	91500	91550	4824	94200	94250	5000	96900	96950	5175	99600	99650	5351
80750	80800	4125	83450	83500	4301	86150	86200	4476	88850	88900	4652	91550	91600	4827	94250	94300	5003	96950	97000	5178	99650	99700	5354
80800	80850	4129	83500	83550	4304	86200	86250	4480	88900	88950	4655	91600	91650	4831	94300	94350	5006	97000	97050	5182	99700	99750	5357
80850	80900	4132	83550	83600	4307	86250	86300	4483	88950	89000	4658	91650	91700	4834	94350	94400	5009	97050	97100	5185	99750	99800	5360
80900	80950	4135	83600	83650	4311	86300	86350	4486	89000	89050	4662	91700	91750	4837	94400	94450	5013	97100	97150	5188	99800	99850	5364
80950	81000	4138	83650	83700	4314	86350	86400	4489	89050	89100	4665	91750	91800	4840	94450	94500	5016	97150	97200	5191	99850	99900	5367
81000	81050	4142	83700	83750	4317	86400	86450	4493	89100	89150	4668	91800	91850	4844	94500	94550	5019	97200	97250	5195	99900	99950	5370
81050	81100	4145	83750	83800	4320	86450	86500	4496	89150	89200	4671	91850	91900	4847	94550	94600	5022	97250	97300	5198	99950	100000	5373
81100	81150	4148	83800	83850	4324	86500	86550	4499	89200	89250	4675	91900	91950	4850	94600	94650	5026	97300	97350	5201			
81150	81200	4151	83850	83900	4327	86550	86600	4502	89250	89300	4678	91950	92000	4853	94650	94700	5029	97350	97400	5204			
81200	81250	4155	83900	83950	4330	86600	86650	4506	89300	89350	4681	92000	92050	4857	94700	94750	5032	97400	97450	5208			
81250	81300	4158	83950	84000	4333	86650	86700	4509	89350	89400	4684	92050	92100	4860	94750	94800	5035	97450	97500	5211			
81300	81350	4161	84000	84050	4337	86700	86750	4512	89400	89450	4688	92100	92150	4863	94800	94850	5039	97500	97550	5214			
81350	81400	4164	84050	84100	4340</																		

## FREE TAXPAYER SERVICES

If you have questions or need assistance with the filing of your West Virginia Income Tax return, call or visit any of the offices listed below. Taxpayer Service Representatives are available between 8:30 a.m. and 5:00 p.m. on normal business days.

You may contact the State Tax Department by writing to the Taxpayer Services Division or by **E-Mail** message. When corresponding, please provide as much information as possible with your request.

### Send Written Request To:

West Virginia State Tax Department  
Post Office Box 3784  
Charleston, West Virginia 25337-3784

### Send E-mail Request To:

[wvtaxaid@tax.state.wv.us](mailto:wvtaxaid@tax.state.wv.us)

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### Enclosing Check/Money Order With Return

#### Mail To:

West Virginia State Tax Department  
Post Office Box 3694  
Charleston, West Virginia 25336-3694

### All Other Returns

#### Mail To:

West Virginia State Tax Department  
Post Office Box 1071  
Charleston, West Virginia 25324-1071

FOR FILING QUESTIONS OR ASSISTANCE, VISIT ONE OF THE FOLLOWING OFFICES:  
DO NOT MAIL RETURNS TO ANY OF THE ADDRESSES LISTED BELOW.

#### ➤BECKLEY, WV 25801

407 Neville Street, Suite 109  
Phone - (304) 256-6764

#### ➤CLARKSBURG, WV 26301

Huntington Bank Building, Suite 201  
230 West Pike Street  
Phone - (304) 627-2109

#### ➤MARTINSBURG, WV 25401

397 Mid Atlantic Parkway, Suite 2  
Phone - (304) 267-0022

#### ➤CHARLESTON, WV 25301

1206 Quarrier Street  
Phone - (304) 558-3333 or  
1-800-WVA-TAXS (1-800-982-8297)  
TDD (hearing impaired)  
1-800-282-9833

#### ➤HUNTINGTON, WV 25704

2699 Park Avenue, Suite 230  
Phone - (304) 528-5568

#### ➤PARKERSBURG, WV 26101

400 Fifth Street  
Phone - (304) 420-4570

#### ➤WHEELING, WV 26003

40 14th Street, Suite 101  
Phone - (304) 238-1152

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## AUTOMATED INFORMATION SERVICES

The West Virginia State Tax Department has an interactive Voice Response System available to taxpayers. If you are calling from a touch-tone phone, the system may be accessed 24 hours a day. If calling from a rotary phone, you must call during normal business hours. The numbers to call are **(304) 344-2068** or toll-free **1-800-422-2075**.

Our website, [www.state.wv.us/taxdiv](http://www.state.wv.us/taxdiv) provides the following: forms and instructions, fill-in forms, publications, electronic services and frequently asked questions and answers.

## ACCESSING REFUND INFORMATION

The status of your refund may be checked by calling the numbers listed above. You will be asked to provide the following information: the social security number listed first on the return; the dollar amount of the refund and your filing status. This service will become available March 1, 2006. **Please note:** Only one (1) inquiry can be made within a seven (7) day period.

## FEDERAL TAX CREDIT (EITC)

The **Earned Income Tax Credit (EITC)** is a refundable **Federal Tax Credit** for working families with income less than \$35,263. If you meet certain rules and are eligible, you may receive money back from the Internal Revenue Service (IRS) even if you don't owe taxes, but you must file a Federal tax return. Contact the IRS at 1-800-829-1040 for additional information.